

# DOODLEAID

England & Wales · Charity number 1168409

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-07-25

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

## Contact

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**Address** 2 Barton Cross  
Waterlooville  
PO8 9PQ

**Phone** 07368528813

**Email** [contact@doodleaid.com](mailto:contact@doodleaid.com)

**Website** [www.doodleaid.com](http://www.doodleaid.com)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS:FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS, IN PARTICULAR POODLE CROSS, IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, BY PLACING SUCH DOGS INTO FOSTER HOMES WHILST PERMANENT HOMES ARE FOUND FOR THEM OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH DOGS.

**Activities:** DoodleAid is registered charity that helps and supports owners to rehome their Poodle cross dogs. We operate only in the UK and rehome dogs nationwide through social media and our website. We use volunteers across the country to assist with rehoming, for home checks and transport. We are completely self funding and rely solely on donations from the public.

## Classification

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- **How:** Provides Other Finance, Acts As An Umbrella Or Resource Body
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- Northern Ireland
- Scotland
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£39,852	£20,049	-	-
2024-07-31	£39,852	£20,049	-	-
2023-07-31	£39,447	£18,294	-	-
2022-07-31	£39,050	£18,214	-	-
2021-07-31	£31,511	£18,827	-	-

## Trustees

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Name	Role	Appointed
<b>ROBERT GEORGE KING</b>	Chair	2016-07-25
CAROLINE IRIS KING		2023-08-03
Julie Sumner		2023-08-03
Karen Harvey		2024-07-07
Rhona Mitchell		2023-08-03

**DOODLEAID**

England & Wales - Charity number 1168409

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# Accounts

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DoodleAid CIO

Charity No. 1168409

Trustee's Report and Unaudited Accounts

31 July 2025

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Detailed Statement of Financial Activities	13 to 14

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 July 2025.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1168409

Principal Office

2 Barton Cross

Waterlooville

Hampshire

PO8 9PQ

Trustee

The following trustee served during the year:

R G King

K Harvey

J Sumner

C I King

R Mitchell

Accountants

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

#### OBJECTIVES AND ACTIVITIES

For the benefit of the public to relieve the suffering of dogs, in particular poodle cross, in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

Part of the philosophy behind DoodleAid is we help, we don't take over. These are not 'our' dogs but they are dogs loved by their current and future owners and dogs that have become a part of people's lives. We do not presume that, because someone is forced into a position where they have to give up their beloved pet, that the relationship ends there. We give people the choice, because they deserve nothing less.

Dogs are matched with prospective owners but the choices are discussed with the current owner. New owners can and do visit the current owner, see the dog, take their dog with them (if they currently have one). If a behaviourist has been involved, they can meet and talk to ensure that all parties understand the needs of the dog. In some cases, the behaviourist assesses, advises the current owner and, if the dog is rehomed, helps the new owner deal with any ongoing issues.

## ACHIEVEMENTS AND PERFORMANCE

The charity is mainly focussed on the rehome or foster of dogs. Between August 2024 and July 2025, DoodleAid re-homed 30 dogs. In addition we gave advice and support to the families of dogs looking for a new home, those dogs we have in foster and ongoing support to the families taking on a dog through DoodleAid. We continue to educate, support and advise any family looking to rehome their Doodle.

## FINANCIAL REVIEW

DoodleAid relies mainly on online donations through our website, FaceBook and Instagram. Unlike many charities, our outgoings for fundraising are low, as we have thousands of patrons who donate, simply on the basis of the work we do. The FaceBook group alone has 39,000 members and we have a number of monthly standing orders. We produce a calendar which generates income, and a number of associated organisations also produce and sell items that DoodleAid benefits from (through donations).

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees of the charity may at any time decide to appoint a new trustee, whether in the place of a charity trustee who has retired or been removed or as an additional trustee.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Robert King  
Trustee  
07 April 2026

DoodleAid CIO  
Independent Examiners Report  
Independent Examiner's Report to the trustee of DoodleAid CIO

I report to the trustees on my examination of the financial statements of DoodleAid CIO for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare, Chartered Accountant

87 London Road  
Cowplain  
Waterlooville

PO8 8XB  
07 April 2026

DoodleAid CIO  
Statement of Financial Activities  
for the year ended 31 July 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	12,233	-	12,233	19,224
Charitable activities	4	8,807	-	8,807	19,761
Investments	5	-	-	-	867
<b>Total</b>		<b>21,040</b>	<b>-</b>	<b>21,040</b>	<b>39,852</b>
Expenditure on:					
Raising funds	6	2,096	-	2,096	7,408
Charitable activities	7	3,124	-	3,124	5,182
Other	8	3,536	-	3,536	7,459
<b>Total</b>		<b>8,756</b>	<b>-</b>	<b>8,756</b>	<b>20,049</b>
Net gains on investments		-	-	-	-
Net income	9	12,284	-	12,284	19,803
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		12,284	-	12,284	19,803
Other gains and losses					
Net movement in funds		12,284	-	12,284	19,803
Reconciliation of funds:					
Total funds brought forward		86,626	7,403	94,029	74,226
Total funds carried forward		98,910	7,403	106,313	94,029

## DoodleAid CIO

## Balance Sheet

at 31 July 2025

Charity No. 1168409		2025 £	2024 £
Fixed assets			
Tangible assets	11	2,366	550
		<u>2,366</u>	<u>550</u>
Current assets			
Debtors	12	609	-
Cash at bank and in hand		104,098	93,959
		<u>104,707</u>	<u>93,959</u>
Creditors: Amount falling due within one year	13	(760)	(480)
Net current assets		103,947	93,479
Total assets less current liabilities		<u>106,313</u>	<u>94,029</u>
Net assets excluding pension asset or liability		106,313	94,029
Total net assets		<u><u>106,313</u></u>	<u><u>94,029</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		7,403	7,403
		<u>7,403</u>	<u>7,403</u>
Unrestricted funds	14		
General funds		98,910	86,626
		<u>98,910</u>	<u>86,626</u>
Reserves	14		
Total funds		<u><u>106,313</u></u>	<u><u>94,029</u></u>

Approved by the trustees on 07 April 2026

And signed on their behalf by:

Robert King  
Trustee  
07 April 2026

for the year ended 31 July 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

DoodleAid CIO  
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	33,279	-	33,279
Charitable activities	5,706	-	5,706
Investments	867	-	867
Total	<u>39,852</u>	<u>-</u>	<u>39,852</u>
Expenditure on:			
Raising funds	7,408	-	7,408
Charitable activities	5,182	-	5,182
Other	7,459	-	7,459
Total	<u>20,049</u>	<u>-</u>	<u>20,049</u>
Net income	<u>19,803</u>	<u>-</u>	<u>19,803</u>
Net income before other gains/(losses)	19,803	-	19,803
Other gains and losses:			
Net movement in funds	<u>19,803</u>	<u>-</u>	<u>19,803</u>
Reconciliation of funds:			
Total funds brought forward	73,169	1,057	74,226
Total funds carried forward	<u>92,972</u>	<u>1,057</u>	<u>94,029</u>

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	12,233	12,233	19,224
	<u>12,233</u>	<u>12,233</u>	<u>19,224</u>

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Fundraising	3,821	3,821	4,882
Commissions	1,208	1,208	824
Mechandise sales	3,778	3,778	14,055
	<u>8,807</u>	<u>8,807</u>	<u>19,761</u>

5 Income from investments

	Total 2025	Total 2024
	£	£
Bank interest	-	867
	<u>-</u>	<u>867</u>

6 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Veterinary fees and costs	2,065	2,065	5,984
Fundraising costs	31	31	1,324
Donations	-	-	100
	<u>2,096</u>	<u>2,096</u>	<u>7,408</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Fundraising	864	864	1,129
Commissions	691	691	553
Mechandise sales	1,569	1,569	3,500
<i>Governance costs</i>			
	<u>3,124</u>	<u>3,124</u>	<u>5,182</u>

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	439	439	249
General administrative costs	2,337	2,337	6,730
Legal and professional costs	760	760	480
	<u>3,536</u>	<u>3,536</u>	<u>7,459</u>

9 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	439	249

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 August 2024	3,499	3,499
At 31 July 2025	<u>3,499</u>	<u>3,499</u>
Depreciation and impairment		
At 1 August 2024	694	694
Depreciation charge for the year	439	439
At 31 July 2025	<u>1,133</u>	<u>1,133</u>
Net book values		
At 31 July 2025	<u>2,366</u>	<u>2,366</u>
At 31 July 2024	<u>2,805</u>	<u>2,805</u>

12 Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>609</u>	<u>-</u>
	<u>609</u>	<u>-</u>

13 Creditors:

amounts falling due within one year

	2025 £	2024 £
Accruals	<u>760</u>	<u>480</u>
	<u>760</u>	<u>480</u>

14 Movement in funds

	At 1 August 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 July 2025 £
Restricted funds:				
Restricted income funds:				
Cassie	7,403	-	-	7,403
<i>Total</i>	<u>7,403</u>	<u>-</u>	<u>-</u>	<u>7,403</u>
Unrestricted funds:				
General funds	86,626	21,040	(8,756)	98,910
Total funds	<u>94,029</u>	<u>21,040</u>	<u>(8,756)</u>	<u>106,313</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Cassie Cassie (a DoodleAid dog in foster) suffered from Addisons disease (a chronic condition) which is only partially covered by her insurance. The funds raised would be used for her ongoing care

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	2,366	2,366
Net current assets	103,947	103,947
	<u>106,313</u>	<u>106,313</u>

16 Reconciliation of net debt

	At 1 August 2024 £	Cash flows £	At 31 July 2025 £
Cash and cash equivalents	93,959	10,139	104,098
	<u>93,959</u>	<u>10,139</u>	<u>104,098</u>
Net debt	<u>93,959</u>	<u>10,139</u>	<u>104,098</u>

DoodleAid CIO  
Detailed Statement of Financial Activities  
for the year ended 31 July 2025

	Unrestricted funds		Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations	12,233	-	12,233	19,224
	<u>12,233</u>	<u>-</u>	<u>12,233</u>	<u>19,224</u>
Charitable activities				
Fundraising	3,821	-	3,821	4,882
Commissions	1,208	-	1,208	824
Mechandise sales	3,778	-	3,778	14,055
	<u>8,807</u>	<u>-</u>	<u>8,807</u>	<u>19,761</u>
Investments				
Bank interest	-	-	-	867
	<u>-</u>	<u>-</u>	<u>-</u>	<u>867</u>
Total income and endowments	21,040	-	21,040	39,852
Expenditure on:				
Costs of generating donations and legacies				
Veterinary fees and costs	2,065	-	2,065	5,984
Fundraising costs	31	-	31	1,324
Donations	-	-	-	100
	<u>2,096</u>	<u>-</u>	<u>2,096</u>	<u>7,408</u>
Total of expenditure on raising funds	2,096	-	2,096	7,408
Charitable activities				
Fundraising	864	-	864	1,129
Commissions	691	-	691	553
Mechandise sales	1,569	-	1,569	3,500
	<u>3,124</u>	<u>-</u>	<u>3,124</u>	<u>5,182</u>
Total of expenditure on charitable activities	3,124	-	3,124	5,182
General administrative costs, including depreciation and amortisation				
Depreciation of	439	-	439	249
Bank charges	93	-	93	210
Postage and couriers	644	-	644	2,857
Software, IT support and related costs	951	-	951	981
Stationery and printing	30	-	30	-
Subscriptions	119	-	119	155

## DoodleAid CIO

## Detailed Statement of Financial Activities

Sundry expenses	51	-	51	26
Telephone, fax and broadband	449	-	449	2,501
	<u>2,776</u>	<u>-</u>	<u>2,776</u>	<u>6,979</u>
Legal and professional costs				
Audit/Independent examination fees	760	-	760	480
	<u>760</u>	<u>-</u>	<u>760</u>	<u>480</u>
Total of expenditure of other costs	<u>3,536</u>	<u>-</u>	<u>3,536</u>	<u>7,459</u>
Total expenditure	8,756	-	8,756	20,049
Net gains on investments	-	-	-	-
	<u>12,284</u>	<u>-</u>	<u>12,284</u>	<u>19,803</u>
Net income				
Net income before other gains/(losses)	12,284	-	12,284	19,803
Other Gains	-	-	-	-
	<u>12,284</u>	<u>-</u>	<u>12,284</u>	<u>19,803</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	86,626	7,403	94,029	74,226
Total funds carried forward	<u>98,910</u>	<u>7,403</u>	<u>106,313</u>	<u>94,029</u>

**DOODLEAID**

England & Wales - Charity number 1168409

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# Accounts

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Registered Charity Number  
1168409

DoodleAid CIO  
Report and Accounts  
For the Year Ended 31 July 2024  
Report and Accounts

**Larsen & Co**  
**Chartered Accountants**  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

DoodleAid CIO  
Report and accounts  
For the year ended 31 July 2024

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DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2024

Trustees and professional advisers

Registered Charity name	DoodleAid CIO	
Charity number	1168409	
Trustees	R King C King J Sumner R Mitchell R Mitchell	Chairperson
Registered office	2 Barton Cross Waterlooville Hampshire PO8 9PQ	
Independent Examiner	Rachel Larsen 2 High Brighton Street Withernsea East Yorkshire HU19 2HL	

# DoodleAid CIO

## The report of the trustees for the year ended 31 July 2024

### **Introduction**

The trustees present their annual report and accounts for the period ended 31 July 2024.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 July 2024 and consider the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **Structure, Governance and Management**

The organisation is a charitable incorporated organisation. The organisation was established under a constitution dated 25 July 2016 which established the objects and powers of the charitable incorporated organisation.

The responsibility to ensure appropriate governance and management of the charity is vested in the Trustees who together form the board of trustees.

### **Name, registered office and constitution of the charity**

The full name of the charity is DoodleAid CIO. The charity is also known by the name DoodleAid.

The legal registration details are :-

Registered office	2 Barton Cross, Waterlooville, Hampshire, PO8 9PQ
The Principal Office	2 Barton Cross, Waterlooville, Hampshire, PO8 9PQ
Charity Registration Number	1168409

### **Objectives and Activities of the Charity**

#### ***A summary of the objects of the charity as set out in its governing document***

For the benefit of the public to relieve the suffering of dogs, in particular poodle cross, in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### ***Public benefit that is provided by the charity***

In planning our activities for the year we kept in mind the Charity Commissions guidance on public benefit at our trustee meetings.

Our model remains as set out in the objects of the charity as well as the public position on our website.

Part of the philosophy behind DoodleAid is we help, we don't take over. These are not 'our' dogs but they are dogs loved by their current and future owners and dogs that have become a part of people's lives. We do not presume that, because someone is forced into a position where they have to give up their beloved pet, that the relationship ends there. We give people the choice, because they deserve nothing less.

Dogs are matched with prospective owners but the choices are discussed with the current owner. New owners can and do visit the current owner, see the dog, take their dog with them (if they

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2024

currently have one). If a behaviourist has been involved, they can meet and talk to ensure that all parties understand the needs of the dog. In some cases, the behaviourist assesses, advises the current owner and, if the dog is rehomed, helps the new owner deal with any ongoing issues.

## **Management**

### ***The methods adopted for the recruitment and appointment of new trustees***

The trustees of the charity may at any time decide to appoint a new trustee, whether in the place of a charity trustee who has retired or been removed or as an additional trustee.

Trustees must be appointed by the charity trustees at a properly convened meeting of the charity trustees for a term of three years.

The minimum number of trustees is five and the maximum number of trustees is 12. If the number of trustees falls below the minimum the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. They would also be able to continue to act in matters that do not require trustee consent and would ensure the welfare of the dogs was not effected.

### ***Volunteers***

The charity is assisted by volunteers in the rehoming team. This is a non-trustee position.

The trustees would like to thank everyone in the team for their hard work.

### ***Trustees meetings***

Due to the distance between trustees all trustees meeting are held via Microsoft Teams.

## **Financial Review**

### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### ***Transactions and Financial position***

The financial statements are set out on pages 8-18. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, SORP (FRSSE), effective 2019.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £19,803 (2023 net incoming resources £23,311).

The statement of financial position shows the total funds held at the year end were £94,028 (2023 £74,225).

The charity has no staff.

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2024

DoodleAid relies mainly on online donations through its website, Facebook page and Facebook group. The Facebook group consists of 33,000 members. It holds regular online rallies for support, competitions and is used to advertise the dogs that need foster homes or rehoming.

**The members of the Board of Trustees of the Charity during the year ended 31 July 2023 were;**

R King	Chairperson
C King	
K Harvey	Appointed 7 July 2024
J Sumner	
R Mitchell	
L McInnes	Resigned 31 July 2024

All trustees are members of the charity.

All trustees are appointed for a period of 3 years according to the charity's constitution.

**The members of the Board of Trustees of the Charity at the date the report and accounts were approved were;**

R King	Chairperson
C King	
J Sumner	
R Mitchell	
K Harvey	

**Independent Examiner**

Rachel Larsen  
Chartered Accountant  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2024

**Statement of Trustees' Responsibilities**

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They 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 also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 4 October 2024.

R King  
Chairperson

**DoodleAid CIO**  
**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 July 2024**

I report on the financial statements of the charity on pages 8-18 for the year ended 31 July 2024.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to;

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
- c) to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtain written assurances from the trustees of all material matters.

DoodleAid CIO  
Independent Examiner's Report to the trustees of the charity

**Independent Examiner's Statement, report and opinion**

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect the requirements

- i. to keep accounting records in accordance with section 130 of the Act;
- ii. to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;
- iii. that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body:  
Chartered Accountant

Rachel Larsen  
Chartered Accountant  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

The date upon which my opinion is expressed is 4 October 2024.

DoodleAid CIO  
Statement of financial activities  
(incorporating the income and expenditure account)  
for the year ended 31 July 2024

		Unrestricted funds	Restricted funds	Total Funds	Total Funds
	Notes	2024 £	2024 £	2024 £	2023 £
Incoming resources					
Voluntary income		26,170	7,109	33,279	41,542
Charitable income		5,706	–	5,706	6,739
Other income		867	–	867	–
Total incoming resources		<u>32,743</u>	<u>7,109</u>	<u>39,852</u>	48,281
Costs of generating funds					
<b>Cost of charitable activities</b>		6,645	763	7,408	14,410
<b>Other expenditure</b>		12,161	–	12,161	10,230
<b>Governance costs</b>	2	480	–	480	330
Total resources expended		<u>19,286</u>	<u>763</u>	<u>20,049</u>	24,970
Net movement in funds	7	<u>13,457</u>	<u>6,346</u>	<u>19,803</u>	23,311
Total funds brought forward		<u>73,168</u>	<u>1,057</u>	<u>74,225</u>	50,914
Total funds carried forward		<u>86,625</u>	<u>7,403</u>	<u>94,028</u>	74,225

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All activities derive from continuing operations.

**The notes on pages 10-18 form an integral part of these accounts.**

DoodleAid CIO  
Balance sheet  
at 31 July 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	5	550	799
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	93,958		73,203
Prepayments	—		553
<b>Total current assets</b>		<u>93,958</u>	<u>73,756</u>
<b>CREDITORS: Amounts falling due within one year</b>	6	<u>(480)</u>	<u>(330)</u>
<b>NET CURRENT ASSETS</b>		<u>93,478</u>	<u>73,426</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>94,028</u>	<u>74,225</u>
<b>FUNDS</b>			
Unrestricted income funds	8	86,625	73,168
Restricted income funds	8	<u>7,403</u>	<u>1,057</u>
<b>TOTAL FUNDS</b>	8	<u>94,028</u>	<u>50,914</u>

The accounts have been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

R King  
Chairperson  
Approved by the board of trustees on 4 October 2024

**The notes on pages 10-18 form an integral part of these accounts.**

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2024

**1. Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, SORP (FRS 102), effective 2019.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accrual's basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Fixed assets and depreciation***

All tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fixtures and fittings	5 years straight line
-----------------------	-----------------------

***Taxation***

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

The charity benefits from Gift Aid on donations from the public where applicable.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance working capital.

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2024

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

## 2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Surplus for the period is stated after crediting;	<b>2024</b>	2023
	<b>£</b>	£
Revenue Turnover from ordinary activities	<b>39,852</b>	48,281
And after charging;		
Independent examiner's fees	<b>480</b>	330

## 3. Statement of expenses paid to trustees or connected persons

Expenses are paid to trustees and volunteers for costs of the charity.

## 4. Trustees' Remuneration

Neither the trustees nor any persons connected with them have received any remuneration.

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2024

**5. Tangible fixed assets**

	<b>Fixtures and fittings</b>	<b>Total</b>
	£	£
<b>Asset cost</b>		
At 1 August 2023	1,244	1,244
Additions	-	-
Disposals	-	-
	<u>1,244</u>	<u>1,244</u>
At 31 July 2024	<u>1,244</u>	<u>1,244</u>
<b>Depreciation</b>		
At 1 August 2023	445	445
Charge for the year	249	249
Disposals	-	-
	<u>694</u>	<u>694</u>
At 31 July 2024	<u>694</u>	<u>694</u>
<b>Net book value</b>		
<b>At 31 July 2024</b>	<u><b>550</b></u>	<u><b>550</b></u>
At 31 July 2023	<u>799</u>	<u>799</u>

**6. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Accrued expenses	<u>480</u>	<u>330</u>
	<u><b>480</b></u>	<u><b>330</b></u>

**7. Analysis of the Net Movement in Funds**

	<b>2024</b>	<b>2023</b>
	£	£
Net movement in funds from statement of financial activities	<u><b>19,803</b></u>	<u>23,311</u>
<b>Net movement in funds available for future activities</b>	<u><b>19,803</b></u>	<u>23,311</u>

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2024

**8. Particulars of Individual Funds and analysis of assets and liabilities representing funds at 31 July 2023**

	Unrestricted funds	Restricted	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Fixed assets	550	–	550	799
Current assets	86,555	7,403	93,958	72,699
Current liabilities	(480)	–	(480)	(330)
	<u>86,625</u>	<u>7,403</u>	<u>94,028</u>	<u>73,168</u>

The individual funds included above are;

	Funds at 1/8/2023	Movement in funds	Transfers between funds	Total funds at 31/7/2024
	£	£	£	£
General funds	73,168	13,457	–	86,625
Restricted funds	1,057	6,346	–	7,403
	<u>74,225</u>	<u>19,803</u>	<u>–</u>	<u>94,028</u>

Analysis of movement in funds as shown in the table above

	Incoming resources	Outgoing resources	Movement in funds
	£	£	£
General funds	32,743	19,286	13,457
Restricted funds	7,109	763	6,346
	<u>39,852</u>	<u>20,049</u>	<u>19,803</u>

The general fund represents unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The restricted funds represent funds that were donated to the charity for particular aims of the organisation. They are subjected to restrictions that were imposed by the donors.

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2024

**Status of this schedule to the statement of financial activities.**

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

As such, they form a part of the accounts required by the Charities.

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
<b>Incoming resources</b>				
<b>Voluntary income</b>				
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature – grants, donations and legacies</b>				
Donations	18,942	282	19,224	31,129
Fundraising	7,228	6,827	14,055	10,413
<b>Total donations received</b>	<u>26,170</u>	<u>7,109</u>	<u>33,279</u>	41,542
<b>Total voluntary income</b>	<u>26,170</u>	<u>7,109</u>	<u>33,279</u>	41,542
<b>Incoming resources from charitable activities</b>				
Commission	824	–	824	755
Merchandise sales	4,882	–	4,882	5,984
<b>Total Incoming resources from charitable activities</b>	<u>5,706</u>	<u>–</u>	<u>5,706</u>	6,739
<b>Other income</b>				
Bank interest	867	–	867	–
<b>Total other income</b>	<u>867</u>	<u>–</u>	<u>867</u>	–
<b>Total incoming resources</b>	<u>32,743</u>	<u>7,109</u>	<u>39,852</u>	48,281

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2024

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
<b>Charitable expenditure</b>				
<b>Costs of activities in furtherance of the charity's objectives</b>				
Kennel fees	–	–	–	800
Behaviour fees	495	–	495	200
Vet fees	3,548	763	4,311	7,255
Foster fees	1,032	–	1,032	2,417
Grooming fees	146	–	146	155
Donations	100	–	100	215
Fundraising	760	–	760	–
Competition prizes and gifts	564	–	564	3,368
	<u>6,645</u>	<u>763</u>	<u>7,408</u>	<u>14,410</u>
<b>Total costs of activities in furtherance of the charity's objectives</b>				
<b>Support costs of charitable activities</b>				
<b>Premises costs</b>				
Storage	1,129	–	1,129	–
Insurance	553	–	553	552
	<u>1,682</u>	<u>–</u>	<u>1,682</u>	<u>552</u>
<b>Total premises costs</b>				
<b>General administrative expenses</b>				
Merchandise	3,500	–	3,500	5,298
Printing, postage, and stationery	2,857	–	2,857	1,599
Telephone	1,991	–	1,991	972
Computer consumables and licences	981	–	981	186
Internet services	510	–	510	438
Subscriptions	155	–	155	43
Sundry expenses	26	–	26	507
Paypal fees	210	–	210	331
Loss on disposal of fixed assets	–	–	–	55
Depreciation of assets used for charitable purposes	249	–	249	249
	<u>10,479</u>	<u>–</u>	<u>10,479</u>	<u>9,678</u>
<b>Total general administrative expenses</b>				
<b>Total support costs</b>	<u>12,161</u>	<u>–</u>	<u>12,161</u>	<u>10,230</u>
<b>Total expended on charitable activities</b>	<u>18,806</u>	<u>763</u>	<u>19,569</u>	<u>24,640</u>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work.</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	480	–	480	330
	<u>480</u>	<u>–</u>	<u>480</u>	<u>330</u>

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2024  
Appendices to the Statement of Financial Activities

***The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.***

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of charitable expenditure by activity

DoodleAid CIO  
Appendix 1  
Analysis of total incoming & outgoing resources by activity  
for the year ended 31 July 2024

	Fundraising	Dogs	Overheads	Total 2023	Total 2022
	£	£	£	£	£
<b>Incoming resources from generated funds</b>					
Voluntary income	23,999	9,280	–	33,279	41,542
<b>Incoming resources from charitable activities</b>	–	–	5,706	5,706	6,739
<b>Other income</b>	–	–	867	867	–
<b>Total incoming resources</b>	<u>23,999</u>	<u>9,280</u>	<u>6,573</u>	<u>39,852</u>	<u>48,281</u>
<b>Costs of generating funds</b>					
Costs of charitable activities	1,324	6,084	–	7,408	14,410
Other expenditure	3,710	–	8,451	12,161	10,230
Governance costs	–	–	480	480	330
<b>Total resources expended</b>	<u>5,034</u>	<u>6,084</u>	<u>8,931</u>	<u>20,049</u>	<u>24,970</u>
<b>Net incoming/(outgoing) resources by activity</b>	<u>18,965</u>	<u>3,196</u>	<u>(2,358)</u>	<u>19,803</u>	<u>23,311</u>

DoodleAid CIO  
Appendix 3  
Dogs rehomed and fostered  
for the year ended 31 July 2024

	Fundraising	Dogs	Overheads	Total 2024	Total 2023
	£	£	£	£	£
<b>Nature of charitable expenditure</b>					
Activities undertaken directly	<u>5,034</u>	<u>6,084</u>	<u>8,931</u>	<u>20,049</u>	<u>24,970</u>
<b>Total charitable expenditure analysed by activity</b>	<u><u>5,034</u></u>	<u><u>6,084</u></u>	<u><u>8,931</u></u>	<u><u>20,049</u></u>	<u><u>24,970</u></u>

**DOODLEAID**

England & Wales - Charity number 1168409

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# Accounts

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Registered Charity Number  
1168409

DoodleAid CIO  
Report and Accounts  
For the Year Ended 31 July 2023  
Report and Accounts

**Larsen & Co**  
**Chartered Accountants**  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

DoodleAid CIO  
Report and accounts  
For the year ended 31 July 2023

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DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2023

Trustees and professional advisers

Registered Charity name	DoodleAid CIO	
Charity number	1168409	
Trustees	R King C King J Sumner R Mitchell L McInnes	Chairperson
Registered office	2 Barton Cross Waterlooville Hampshire PO8 9PQ	
Independent Examiner	Rachel Larsen 2 High Brighton Street Withernsea East Yorkshire HU19 2HL	

# DoodleAid CIO

## The report of the trustees for the year ended 31 July 2023

### **Introduction**

The trustees present their annual report and accounts for the period ended 31 July 2023.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 July 2021 and consider the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **Structure, Governance and Management**

The organisation is a charitable incorporated organisation. The organisation was established under a constitution dated 25 July 2016 which established the objects and powers of the charitable incorporated organisation.

The responsibility to ensure appropriate governance and management of the charity is vested in the Trustees who together form the board of trustees.

### **Name, registered office and constitution of the charity**

The full name of the charity is DoodleAid CIO. The charity is also known by the name DoodleAid.

The legal registration details are :-

Registered office	2 Barton Cross, Waterlooville, Hampshire, PO8 9PQ
The Principal Office	2 Barton Cross, Waterlooville, Hampshire, PO8 9PQ
Charity Registration Number	1168409

### **Objectives and Activities of the Charity**

#### ***A summary of the objects of the charity as set out in its governing document***

For the benefit of the public to relieve the suffering of dogs, in particular poodle cross, in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### ***Public benefit that is provided by the charity***

In planning our activities for the year we kept in mind the Charity Commissions guidance on public benefit at our trustee meetings.

Our model remains as set out in the objects of the charity as well as the public position on our website.

Part of the philosophy behind DoodleAid is we help, we don't take over. These are not 'our' dogs but they are dogs loved by their current and future owners and dogs that have become a part of people's lives. We do not presume that, because someone is forced into a position where they have to give up their beloved pet, that the relationship ends there. We give people the choice, because they deserve nothing less.

Dogs are matched with prospective owners but the choices are discussed with the current owner. New owners can and do visit the current owner, see the dog, take their dog with them (if they

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2023

currently have one). If a behaviourist has been involved, they can meet and talk to ensure that all parties understand the needs of the dog. In some cases, the behaviourist assesses, advises the current owner and, if the dog is rehomed, helps the new owner deal with any ongoing issues.

## **Management**

### ***The methods adopted for the recruitment and appointment of new trustees***

The trustees of the charity may at any time decide to appoint a new trustee, whether in the place of a charity trustee who has retired or been removed or as an additional trustee.

Trustees must be appointed by the charity trustees at a properly convened meeting of the charity trustees for a term of three years.

The minimum number of trustees is five and the maximum number of trustees is 12. If the number of trustees falls below the minimum the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. They would also be able to continue to act in matters that do not require trustee consent and would ensure the welfare of the dogs was not effected.

### ***Volunteers***

The charity is assisted by volunteers in the rehoming team. This is a non-trustee position.

The trustees would like to thank everyone in the team for their hard work.

### ***Trustees meetings***

Due to the distance between trustees all trustees meeting are held via Microsoft Teams.

## **Financial Review**

### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### ***Transactions and Financial position***

The financial statements are set out on pages 8-18. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, SORP (FRSSE), effective 2019.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £23,311 (2022 net incoming resources £21,153).

The statement of financial position shows the total funds held at the year end were £74,225 (2022 £50,914).

The charity has no staff.

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2023

DoodleAid relies mainly on online donations through its website, Facebook page and Facebook group. The Facebook group consists of 33,000 members. It holds regular online rallies for support, competitions and is used to advertise the dogs that need foster homes or rehoming.

**The members of the Board of Trustees of the Charity during the year ended 31 July 2023 were;**

R King	Chairperson
C King	
K Harvey	Resigned 10 July 2023
J Sumner	
R Mitchell	
L MacInnes	Appointed 3 September 2022

All trustees are members of the charity.

All trustees are appointed for a period of 3 years according to the charity's constitution.

**The members of the Board of Trustees of the Charity at the date the report and accounts were approved were;**

R King	Chairperson
C King	
J Sumner	
R Mitchell	
L McInnes	

**Independent Examiner**

Rachel Larsen  
Chartered Accountant  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2023

**Statement of Trustees' Responsibilities**

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They 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 also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 5 March 2024.

R King  
Chairperson

**DoodleAid CIO**  
**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 July 2023**

I report on the financial statements of the charity on pages 8-18 for the year ended 31 July 2022.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to;

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
- c) to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtain written assurances from the trustees of all material matters.

DoodleAid CIO  
Independent Examiner's Report to the trustees of the charity

**Independent Examiner's Statement, report and opinion**

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect the requirements

- i. to keep accounting records in accordance with section 130 of the Act;
- ii. to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;
- iii. that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body:  
Chartered Accountant

Rachel Larsen  
Chartered Accountant  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

The date upon which my opinion is expressed is 5 March 2024.

DoodleAid CIO  
Statement of financial activities  
(incorporating the income and expenditure account)  
for the year ended 31 July 2023

	Notes	Unrestricted funds	Restricted funds	Total Funds	Total Funds
		2023 £	2023 £	2023 £	2022 £
Incoming resources					
Voluntary income		40,627	915	41,542	36,696
Charitable income		6,739	–	6,739	2,751
Total incoming resources		<u>47,366</u>	<u>915</u>	<u>48,281</u>	<u>39,447</u>
Costs of generating funds					
<b>Cost of charitable activities</b>		14,350	60	14,410	9,012
<b>Other expenditure</b>		9,678	552	10,230	8,952
<b>Governance costs</b>	2	330	–	330	330
Total resources expended		<u>24,358</u>	<u>612</u>	<u>24,970</u>	<u>18,294</u>
Net incoming resources before other recognised gains and losses		<u>23,008</u>	<u>303</u>	<u>23,311</u>	21,153
<b>Transfers between funds</b>		220	(220)	–	–
Net movement in funds	7	<u>23,228</u>	<u>83</u>	<u>23,311</u>	21,153
Total funds brought forward		<u>49,940</u>	<u>974</u>	<u>50,914</u>	29,761
Total funds carried forward		<u>73,168</u>	<u>1,057</u>	<u>74,225</u>	<u>50,914</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All activities derive from continuing operations.

**The notes on pages 10-18 form an integral part of these accounts.**

DoodleAid CIO  
Balance sheet  
at 31 July 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	5	799	774
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	73,203		49,918
Prepayments	<u>553</u>		<u>552</u>
<b>Total current assets</b>		<b><u>73,756</u></b>	<b><u>50,470</u></b>
<b>CREDITORS: Amounts falling due within one year</b>	6	<b><u>(330)</u></b>	<b><u>(330)</u></b>
<b>NET CURRENT ASSETS</b>		<b><u>73,426</u></b>	<b><u>50,140</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>74,225</u></b>	<b><u>50,914</u></b>
<b>FUNDS</b>			
Unrestricted income funds	8	73,168	49,940
Restricted income funds	8	<u>1,057</u>	<u>974</u>
<b>TOTAL FUNDS</b>	8	<b><u>74,225</u></b>	<b><u>50,914</u></b>

The accounts have been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

R King  
Chairperson  
Approved by the board of trustees on 5 March 2024

**The notes on pages 10-18 form an integral part of these accounts.**

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2023

**1. Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, SORP (FRS 102), effective 2019.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accrual's basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Fixed assets and depreciation***

All tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fixtures and fittings	5 years straight line
-----------------------	-----------------------

***Taxation***

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

The charity benefits from Gift Aid on donations from the public where applicable.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance working capital.

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2023

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

## 2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Surplus for the period is stated after crediting;	<b>2023</b>	2022
	<b>£</b>	£
Revenue Turnover from ordinary activities	<b>48,281</b>	39,447
And after charging;		
Independent examiner's fees	<b>330</b>	330

## 3. Statement of expenses paid to trustees or connected persons

Expenses are paid to trustees and volunteers for costs of the charity.

## 4. Trustees' Remuneration

Neither the trustees nor any persons connected with them have received any remuneration.

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2023

**5. Tangible fixed assets**

	<b>Fixtures and fittings</b>	<b>Total</b>
	£	£
<b>Asset cost</b>		
At 1 August 2022	984	984
Additions	329	329
Disposals	(69)	(69)
	<u>1,244</u>	<u>1,244</u>
At 31 July 2023	<u>1,244</u>	<u>1,244</u>
<b>Depreciation</b>		
At 1 August 2022	210	210
Charge for the year	249	249
Disposals	(14)	(14)
	<u>445</u>	<u>445</u>
At 31 July 2023	<u>445</u>	<u>445</u>
<b>Net book value</b>		
<b>At 31 July 2023</b>	<u><b>799</b></u>	<u><b>799</b></u>
At 31 July 2022	<u>774</u>	<u>774</u>

**6. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Accrued expenses	<u>330</u>	<u>330</u>
	<u><b>330</b></u>	<u>330</u>

**7. Analysis of the Net Movement in Funds**

	<b>2023</b>	<b>2022</b>
	£	£
Net movement in funds from statement of financial activities	<u><b>23,311</b></u>	<u>21,153</u>
<b>Net movement in funds available for future activities</b>	<u><b>23,311</b></u>	<u>21,153</u>

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2023

**8. Particulars of Individual Funds and analysis of assets and liabilities representing funds at 31 July 2023**

	Unrestricted funds	Restricted	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Fixed assets	799	–	799	774
Current assets	72,699	1,057	73,756	50,470
Current liabilities	(330)	–	(330)	(330)
	<u>73,168</u>	<u>1,057</u>	<u>74,225</u>	<u>50,914</u>

The individual funds included above are;

	Funds at 1/8/2022	Movement in funds	Transfers between funds	Total funds at 31/7/2023
	£	£	£	£
General funds	49,940	23,008	220	73,168
Restricted funds	974	303	(220)	1,057
	<u>50,914</u>	<u>23,311</u>	<u>–</u>	<u>74,225</u>

Analysis of movement in funds as shown in the table above

	Incoming resources	Outgoing resources	Movement in funds
	£	£	£
General funds	47,366	24,358	23,008
Restricted funds	915	612	303
	<u>48,281</u>	<u>24,970</u>	<u>23,311</u>

The general fund represents unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The restricted funds represent funds that were donated to the charity for particular aims of the organisation. They are subjected to restrictions that were imposed by the donors.

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2023

**Status of this schedule to the statement of financial activities.**

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

As such, they form a part of the accounts required by the Charities.

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
<b>Incoming resources</b>				
<b>Voluntary income</b>				
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature – grants, donations and legacies</b>				
Donations	30,214	915	31,129	22,723
Fundraising	10,413	–	10,413	13,973
<b>Total donations received</b>	<u>40,627</u>	<u>915</u>	<u>41,542</u>	<u>36,696</u>
<b>Total voluntary income</b>	<u>40,627</u>	<u>915</u>	<u>41,542</u>	<u>36,696</u>
<b>Incoming resources from charitable activities</b>				
Commission	755	–	755	458
Merchandise sales	5,984	–	5,984	2,293
<b>Total Incoming resources from charitable activities</b>	<u>6,739</u>	<u>–</u>	<u>6,739</u>	<u>2,751</u>
<b>Total incoming resources</b>	<u>47,366</u>	<u>915</u>	<u>48,281</u>	<u>39,447</u>

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
<b>Charitable expenditure</b>				
<b>Costs of activities in furtherance of the charity's objectives</b>				
Kennel fees	800	–	800	–
Behaviour fees	200	–	200	140
Vet fees	7,195	60	7,195	5,235
Foster fees	2,417	–	2,417	2,323
Grooming fees	155	–	155	–
Donations	215	–	215	1,000
Competition prizes and gifts	3,368	–	3,368	314
<b>Total costs of activities in furtherance of the charity's objectives</b>	<u>14,350</u>	<u>60</u>	<u>14,410</u>	<u>9,012</u>
<b>Support costs of charitable activities</b>				
<b>Premises costs</b>				
Insurance	–	552	552	659
<b>Total premises costs</b>	<u>–</u>	<u>552</u>	<u>552</u>	<u>659</u>
<b>General administrative expenses</b>				
Merchandise	5,298	–	5,298	3,666
Printing, postage, and stationery	1,599	–	1,599	1,633
Telephone	972	–	972	–
Computer consumables and licences	186	–	186	649
Internet services	438	–	438	1,072
Subscriptions	43	–	43	132
Travel	–	–	–	439
Sundry expenses	507	–	507	203
Paypal fees	331	–	331	302
Loss on disposal of fixed assets	55	–	55	–
Depreciation of assets used for charitable purposes	249	–	249	197
<b>Total general administrative expenses</b>	<u>9,678</u>	<u>–</u>	<u>9,678</u>	<u>8,293</u>
<b>Total support costs</b>	<u>9,678</u>	<u>552</u>	<u>10,230</u>	<u>8,952</u>
<b>Total expended on charitable activities</b>	<u>24,028</u>	<u>612</u>	<u>24,640</u>	<u>17,964</u>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work.</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	330	–	330	330
	<u>330</u>	<u>–</u>	<u>330</u>	<u>330</u>

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2023  
Appendices to the Statement of Financial Activities

***The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.***

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of charitable expenditure by activity

DoodleAid CIO  
Appendix 1  
Analysis of total incoming & outgoing resources by activity  
for the year ended 31 July 2023

	Fundraising	Dogs	Overheads	Total 2023	Total 2022
	£	£	£	£	£
<b>Incoming resources from generated funds</b>					
Voluntary income	26,247	15,295	–	41,542	36,696
<b>Incoming resources from charitable activities</b>	–	–	6,739	6,739	2,751
<b>Total incoming resources</b>	<u>26,247</u>	<u>15,295</u>	<u>6,739</u>	<u>48,281</u>	<u>39,447</u>
<b>Costs of generating funds</b>					
Costs of charitable activities	3,368	11,042	–	14,410	9,012
Other expenditure	5,629	–	4,601	10,230	8,952
Governance costs	–	–	330	330	330
<b>Total resources expended</b>	<u>8,997</u>	<u>11,042</u>	<u>4,931</u>	<u>24,970</u>	<u>18,294</u>
<b>Net incoming/(outgoing) resources by activity</b>	<u>17,250</u>	<u>4,253</u>	<u>1,808</u>	<u>23,311</u>	<u>21,153</u>

DoodleAid CIO  
Appendix 3  
Dogs rehomed and fostered  
for the year ended 31 July 2023

	Fundraising	Dogs	Overheads	Total 2023	Total 2022
	£	£	£	£	£
<b>Nature of charitable expenditure</b>					
Activities undertaken directly	<u>8,997</u>	<u>11,042</u>	<u>4,931</u>	<u>24,970</u>	<u>18,294</u>
<b>Total charitable expenditure analysed by activity</b>	<u><u>8,997</u></u>	<u><u>11,042</u></u>	<u><u>4,931</u></u>	<u><u>24,970</u></u>	<u><u>18,294</u></u>

**DOODLEAID**

England & Wales - Charity number 1168409

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# Accounts

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Registered Charity Number  
1168409

DoodleAid CIO  
Report and Accounts  
For the Year Ended 31 July 2022  
Report and Accounts

**Larsen & Co**  
**Chartered Accountants**  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

DoodleAid CIO  
Report and accounts  
For the year ended 31 July 2022

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DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2022

Trustees and professional advisers

Registered Charity name	DoodleAid CIO	
Charity number	1168409	
Trustees	R King C King J Sumner K Harvey R Mitchell L McInnes	Chairperson
Registered office	2 Barton Cross Waterlooville Hampshire PO8 9PQ	
Independent Examiner	Rachel Larsen 2 High Brighton Street Withernsea East Yorkshire HU19 2HL	

# DoodleAid CIO

## The report of the trustees for the year ended 31 July 2022

### **Introduction**

The trustees present their annual report and accounts for the period ended 31 July 2022.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 July 2021 and consider the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **Structure, Governance and Management**

The organisation is a charitable incorporated organisation. The organisation was established under a constitution dated 25 July 2016 which established the objects and powers of the charitable incorporated organisation.

The responsibility to ensure appropriate governance and management of the charity is vested in the Trustees who together form the board of trustees.

### **Name, registered office and constitution of the charity**

The full name of the charity is DoodleAid CIO. The charity is also known by the name DoodleAid.

The legal registration details are :-

Registered office	2 Barton Cross, Waterlooville, Hampshire, PO8 9PQ
The Principal Office	2 Barton Cross, Waterlooville, Hampshire, PO8 9PQ
Charity Registration Number	1168409

### **Objectives and Activities of the Charity**

#### ***A summary of the objects of the charity as set out in its governing document***

For the benefit of the public to relieve the suffering of dogs, in particular poodle cross, in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### ***Public benefit that is provided by the charity***

In planning our activities for the year we kept in mind the Charity Commissions guidance on public benefit at our trustee meetings.

Our model remains as set out in the objects of the charity as well as the public position on our website.

Part of the philosophy behind DoodleAid is we help, we don't take over. These are not 'our' dogs but they are dogs loved by their current and future owners and dogs that have become a part of people's lives. We do not presume that, because someone is forced into a position where they have to give up their beloved pet, that the relationship ends there. We give people the choice, because they deserve nothing less.

Dogs are matched with prospective owners but the choices are discussed with the current owner. New owners can and do visit the current owner, see the dog, take their dog with them (if they

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2022

currently have one). If a behaviourist has been involved, they can meet and talk to ensure that all parties understand the needs of the dog. In some cases, the behaviourist assesses, advises the current owner and, if the dog is rehomed, helps the new owner deal with any ongoing issues.

## **Management**

### ***The methods adopted for the recruitment and appointment of new trustees***

The trustees of the charity may at any time decide to appoint a new trustee, whether in the place of a charity trustee who has retired or been removed or as an additional trustee.

Trustees must be appointed by the charity trustees at a properly convened meeting of the charity trustees for a term of three years.

The minimum number of trustees is five and the maximum number of trustees is 12. If the number of trustees falls below the minimum the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. They would also be able to continue to act in matters that do not require trustee consent and would ensure the welfare of the dogs was not effected.

### ***Volunteers***

The charity is assisted by volunteers in the rehoming team. This is a non-trustee position.

The trustees would like to thank everyone in the team for their hard work.

### ***Trustees meetings***

Due to the distance between trustees all trustees meeting are held via Skype

## **Financial Review**

### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### ***Transactions and Financial position***

The financial statements are set out on pages 8-18. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, SORP (FRSSE), effective 2019.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £21,153 (2021 net incoming resources £12,886).

The statement of financial position shows the total funds held at the year end were £50,914 (2021 £29,761).

The charity has no staff.

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2022

DoodleAid relies mainly on online donations through its website, Facebook page and Facebook group. The Facebook group consists of 25,000 members. It holds regular online rallies for support, competitions and is used to advertise the dogs that need foster homes or rehoming.

**The members of the Board of Trustees of the Charity during the year ended 31 July 2022 were;**

R King	Chairperson
C King	
K Harvey	
J Sumner	
R Mitchell	
B Cackett	Resigned 01 June 2022

All trustees are members of the charity.

All trustees are appointed for a period of 3 years according to the charity's constitution.

**The members of the Board of Trustees of the Charity at the date the report and accounts were approved were;**

R King	Chairperson
C King	
K Harvey	
J Sumner	
R Mitchell	
L McInnes	Appointed 3 September 2022

**Independent Examiner**

Rachel Larsen  
Chartered Accountant  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2022

**Statement of Trustees' Responsibilities**

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They 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 also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21 April 2023.

R King  
Chairperson

**DoodleAid CIO**  
**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 July 2022**

I report on the financial statements of the charity on pages 8-18 for the year ended 31 July 2022.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to;

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
- c) to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtain written assurances from the trustees of all material matters.

DoodleAid CIO  
Independent Examiner's Report to the trustees of the charity

**Independent Examiner's Statement, report and opinion**

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect the requirements

- i. to keep accounting records in accordance with section 130 of the Act;
- ii. to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;
- iii. that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body:  
Chartered Accountant

Rachel Larsen  
Chartered Accountant  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

The date upon which my opinion is expressed is 21 April 2023.

DoodleAid CIO  
Statement of financial activities  
(incorporating the income and expenditure account)  
for the year ended 31 July 2022

	Notes	Unrestricted funds	Restricted funds	Total Funds	Total Funds
		2022 £	2022 £	2022 £	2021 £
Incoming resources					
Voluntary income		36,299	397	36,696	31,545
Charitable income		2,751	–	2,751	558
Total incoming resources		<u>39,050</u>	<u>397</u>	<u>39,447</u>	<u>32,103</u>
Costs of generating funds					
<b>Cost of charitable activities</b>		8,932	80	9,012	11,097
<b>Other expenditure</b>		8,952	–	8,952	7,820
<b>Governance costs</b>	2	330	–	330	300
Total resources expended		<u>18,214</u>	<u>80</u>	<u>18,294</u>	<u>19,217</u>
Net incoming resources before other recognised gains and losses		<u>20,836</u>	<u>317</u>	<u>21,153</u>	12,886
<b>Transfers between funds</b>		100	(100)	–	–
Net movement in funds	7	<u>20,936</u>	<u>217</u>	<u>21,153</u>	<u>12,886</u>
Total funds brought forward		<u>29,004</u>	<u>757</u>	<u>29,761</u>	16,875
Total funds carried forward		<u>49,940</u>	<u>974</u>	<u>50,914</u>	<u>29,761</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All activities derive from continuing operations.

**The notes on pages 10-18 form an integral part of these accounts.**

DoodleAid CIO  
Balance sheet  
at 31 July 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	5	774	52
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		49,918	30,009
Prepayments		552	
<b>Total current assets</b>		<u>50,470</u>	<u>30,009</u>
<b>CREDITORS: Amounts falling due within one year</b>	6	<u>(330)</u>	<u>(300)</u>
<b>NET CURRENT ASSETS</b>		<u>50,140</u>	<u>29,709</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>50,914</u>	<u>29,761</u>
<b>FUNDS</b>			
Unrestricted income funds	8	49,940	29,004
Restricted income funds	8	974	757
<b>TOTAL FUNDS</b>	8	<u>50,914</u>	<u>29,761</u>

The accounts have been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

R King  
Chairperson  
Approved by the board of trustees on 21 April 2023

**The notes on pages 10-18 form an integral part of these accounts.**

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2022

**1. Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, SORP (FRS 102), effective 2019.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accrual's basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Fixed assets and depreciation***

All tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fixtures and fittings	5 years straight line
-----------------------	-----------------------

***Taxation***

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

The charity benefits from Gift Aid on donations from the public where applicable.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance working capital.

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2022

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

## 2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Surplus for the period is stated after crediting;	<b>2022</b>	2021
	<b>£</b>	£
Revenue Turnover from ordinary activities	<b>39,447</b>	32,103
And after charging;		
Independent examiner's fees	<b>330</b>	300

## 3. Statement of expenses paid to trustees or connected persons

Expenses are paid to trustees and volunteers for costs of the charity.

## 4. Trustees' Remuneration

Neither the trustees nor any persons connected with them have received any remuneration.

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2022

**5. Tangible fixed assets**

	<b>Fixtures and fittings</b>	<b>Total</b>
	£	£
<b>Asset cost</b>		
At 1 August 2021	65	65
Additions	919	919
	<u>984</u>	<u>984</u>
At 31 July 2022	<u>984</u>	<u>984</u>
<b>Depreciation</b>		
At 1 August 2021	13	13
Charge for the year	197	197
	<u>210</u>	<u>210</u>
At 31 July 2022	<u>210</u>	<u>210</u>
<b>Net book value</b>		
<b>At 31 July 2022</b>	<b><u>774</u></b>	<b><u>774</u></b>
At 31 July 2021	<u>52</u>	<u>52</u>

**6. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Accrued expenses	<u>330</u>	<u>300</u>
	<u>330</u>	<u>300</u>

**7. Analysis of the Net Movement in Funds**

	<b>2022</b>	2021
	£	£
Net movement in funds from statement of financial activities	<u>21,153</u>	<u>12,886</u>
<b>Net movement in funds available for future activities</b>	<b><u>21,153</u></b>	<b><u>12,886</u></b>

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2022

**8. Particulars of Individual Funds and analysis of assets and liabilities representing funds at 31 July 2022**

	Unrestricted funds	Restricted	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Fixed assets	774	–	774	52
Current assets	49,496	974	50,470	30,009
Current liabilities	(330)	–	(330)	(300)
	<u>49,940</u>	<u>974</u>	<u>50,914</u>	<u>29,761</u>

The individual funds included above are;

	Funds at 1/8/2021	Movement in funds	Transfers between funds	Total funds at 31/7/2022
	£	£	£	£
General funds	29,004	20,936	100	50,040
Restricted funds	757	217	(100)	874
	<u>29,761</u>	<u>21,153</u>	<u>–</u>	<u>50,914</u>

Analysis of movement in funds as shown in the table above

	Incoming resources	Outgoing resources	Movement in funds
	£	£	£
General funds	39,050	18,214	20,836
Restricted funds	397	80	317
	<u>39,447</u>	<u>18,294</u>	<u>21,153</u>

The general fund represents unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The restricted funds represent funds that were donated to the charity for particular aims of the organisation. They are subjected to restrictions that were imposed by the donors.

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2022

**Status of this schedule to the statement of financial activities.**

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

As such, they form a part of the accounts required by the Charities.

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
<b>Incoming resources</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
<b>Voluntary income</b>				
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature – grants, donations and legacies</b>				
Donations	22,326	397	22,723	28,391
Fundraising	13,973	–	13,973	3,154
<b>Total donations received</b>	<u>36,299</u>	<u>397</u>	<u>36,696</u>	<u>31,545</u>
<b>Total voluntary income</b>	<u>36,299</u>	<u>397</u>	<u>36,696</u>	<u>31,545</u>
<b>Incoming resources from charitable activities</b>				
Commission	458	–	458	387
Merchandise sales	2,293	–	2,293	171
<b>Total Incoming resources from charitable activities</b>	<u>2,751</u>	<u>–</u>	<u>2,751</u>	<u>558</u>
<b>Total incoming resources</b>	<u>39,050</u>	<u>397</u>	<u>39,447</u>	<u>32,103</u>

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2022

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
<b>Charitable expenditure</b>				
<b>Costs of activities in furtherance of the charity's objectives</b>				
Kennel fees	–	–	–	491
Behaviour fees	140	–	140	690
Vet fees	5,235	–	5,235	1,638
Foster fees	2,243	80	2,323	2,098
Donations	1,000	–	1,000	3,000
Internet services	1,072	–	1,072	1,999
Competition prizes and gifts	314	–	314	1,181
<b>Total costs of activities in furtherance of the charity's objectives</b>	<b>10,004</b>	<b>80</b>	<b>10,084</b>	<b>11,097</b>
<b>Support costs of charitable activities</b>				
<b>Premises costs</b>				
Insurance	659	–	659	401
<b>Total premises costs</b>	<b>659</b>	<b>–</b>	<b>659</b>	<b>401</b>
<b>General administrative expenses</b>				
Merchandise	3,666	–	3,666	4,075
Printing, postage, and stationery	1,633	–	1,633	2,142
Computer consumables and licences	649	–	649	51
Subscriptions	132	–	132	88
Travel	439	–	439	137
Sundry expenses	203	–	203	96
Paypal fees	302	–	302	349
Legal fees	–	–	–	468
Depreciation of assets used for charitable purposes	197	–	197	13
<b>Total general administrative expenses</b>	<b>7,221</b>	<b>–</b>	<b>7,221</b>	<b>7,419</b>
<b>Total support costs</b>	<b>7,880</b>	<b>–</b>	<b>7,880</b>	<b>7,820</b>
<b>Total expended on charitable activities</b>	<b>17,884</b>	<b>80</b>	<b>17,964</b>	<b>18,917</b>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work.</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	330	–	330	300
	<b>330</b>	<b>–</b>	<b>330</b>	<b>300</b>

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2022  
Appendices to the Statement of Financial Activities

***The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.***

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of charitable expenditure by activity

DoodleAid CIO  
Appendix 1  
Analysis of total incoming & outgoing resources by activity  
for the year ended 31 July 2022

	Fundraising	Dogs	Overheads	Total 2021	Total 2020
	£	£	£	£	£
<b>Incoming resources from generated funds</b>					
Voluntary income	26,811	9,885	–	36,696	31,545
<b>Incoming resources from charitable activities</b>	–	–	2,751	2,751	558
<b>Total incoming resources</b>	<u>26,811</u>	<u>9,885</u>	<u>2,751</u>	<u>39,447</u>	<u>32,103</u>
<b>Costs of generating funds</b>					
Costs of charitable activities	314	9,770	–	10,084	11,097
Other expenditure	3,968	–	3,912	7,880	7,339
Governance costs	–	–	330	330	300
<b>Total resources expended</b>	<u>4,282</u>	<u>9,770</u>	<u>4,242</u>	<u>18,294</u>	<u>18,736</u>
<b>Net incoming/(outgoing) resources by activity</b>	<u>22,529</u>	<u>115</u>	<u>(1,491)</u>	<u>21,153</u>	<u>13,367</u>

DoodleAid CIO  
Appendix 3  
Dogs rehomed and fostered  
for the year ended 31 July 2022

	Fundraising	Dogs	Overheads	Total 2022	Total 2021
	£	£	£	£	£
<b>Nature of charitable expenditure</b>					
Activities undertaken directly	<u>4,282</u>	<u>9,770</u>	<u>4,242</u>	<u>18,294</u>	<u>19,217</u>
<b>Total charitable expenditure analysed by activity</b>	<u><u>4,282</u></u>	<u><u>9,770</u></u>	<u><u>4,242</u></u>	<u><u>18,294</u></u>	<u><u>19,217</u></u>

**DOODLEAID**

England & Wales - Charity number 1168409

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# Accounts

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Registered Charity Number  
1168409

DoodleAid CIO  
Report and Accounts  
For the Year Ended 31 July 2021  
Report and Accounts

**Larsen & Co**  
**Chartered Accountants**  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

DoodleAid CIO  
Report and accounts  
For the year ended 31 July 2021

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Independent examiner's report	6
Statement of financial activities	8
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Notes to the accounts	10

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2021

Trustees and professional advisers

Registered Charity name	DoodleAid CIO	
Charity number	1168409	
Trustees	R King C King J Sumner K Harvey R Mitchell B Cackett	Chairperson
Registered office	2 Barton Cross Waterlooville Hampshire PO8 9PQ	
Independent Examiner	Rachel Larsen 2 High Brighton Street Withernsea East Yorkshire HU19 2HL	

# DoodleAid CIO

## The report of the trustees for the year ended 31 July 2021

### **Introduction**

The trustees present their annual report and accounts for the period ended 31 July 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 July 2021 and consider the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **Structure, Governance and Management**

The organisation is a charitable incorporated organisation. The organisation was established under a constitution dated 25 July 2016 which established the objects and powers of the charitable incorporated organisation.

The responsibility to ensure appropriate governance and management of the charity is vested in the Trustees who together form the board of trustees.

### **Name, registered office and constitution of the charity**

The full name of the charity is DoodleAid CIO. The charity is also known by the name DoodleAid.

The legal registration details are :-

Registered office	2 Barton Cross, Waterlooville, Hampshire, PO8 9PQ
The Principal Office	2 Barton Cross, Waterlooville, Hampshire, PO8 9PQ
Charity Registration Number	1168409

### **Objectives and Activities of the Charity**

#### ***A summary of the objects of the charity as set out in its governing document***

For the benefit of the public to relieve the suffering of dogs, in particular poodle cross, in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### ***Public benefit that is provided by the charity***

In planning our activities for the year we kept in mind the Charity Commissions guidance on public benefit at our trustee meetings.

Our model remains as set out in the objects of the charity as well as the public position on our website.

Part of the philosophy behind DoodleAid is we help, we don't take over. These are not 'our' dogs but they are dogs loved by their current and future owners and dogs that have become a part of people's lives. We do not presume that, because someone is forced into a position where they have to give up their beloved pet, that the relationship ends there. We give people the choice, because they deserve nothing less.

Dogs are matched with prospective owners but the choices are discussed with the current owner. New owners can and do visit the current owner, see the dog, take their dog with them (if they

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2021

currently have one). If a behaviourist has been involved, they can meet and talk to ensure that all parties understand the needs of the dog. In some cases, the behaviourist assesses, advises the current owner and, if the dog is rehomed, helps the new owner deal with any ongoing issues.

## **Management**

### ***The methods adopted for the recruitment and appointment of new trustees***

The trustees of the charity may at any time decide to appoint a new trustee, whether in the place of a charity trustee who has retired or been removed or as an additional trustee.

Trustees must be appointed by the charity trustees at a properly convened meeting of the charity trustees for a term of three years.

The minimum number of trustees is five and the maximum number of trustees is 12. If the number of trustees falls below the minimum the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. They would also be able to continue to act in matters that do not require trustee consent and would ensure the welfare of the dogs was not effected.

### ***Volunteers***

The charity is assisted by volunteers in the rehoming team. This is a non-trustee position.

The trustees would like to thank everyone in the team for their hard work.

### ***Trustees meetings***

Due to the distance between trustees all trustees meeting are held via Skype

## **Financial Review**

### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### ***Transactions and Financial position***

The financial statements are set out on pages 8-18. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, SORP (FRSSE), effective 2019.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £12,886 (2020 net incoming resources £6,411).

The statement of financial position shows the total funds held at the year end were £29,761 (2020 £16,875).

The charity has no staff or fixed assets.

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2021

DoodleAid relies mainly on online donations through its website, Facebook page and Facebook group. The Facebook group consists of 25,000 members. It holds regular online rallies for support, competitions and is used to advertise the dogs that need foster homes or rehoming.

**The members of the Board of Trustees of the Charity during the year ended 31 July 2021 were;**

R King                      Chairperson  
C King  
K Harvey  
J Sumner  
R Mitchell  
B Cackett

All trustees are members of the charity.

All trustees are appointed for a period of 3 years according to the charity's constitution.

**The members of the Board of Trustees of the Charity at the date the report and accounts were approved were;**

R King      Chairperson  
C King  
K Harvey  
J Sumner  
R Mitchell  
B Cackett

**Independent Examiner**

Rachel Larsen  
Chartered Accountant  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

DoodleAid CIO  
The report of the trustees  
for the year ended 31 July 2021

**Statement of Trustees' Responsibilities**

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They 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 also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 1 April 2022.

R King  
Chairperson

**DoodleAid CIO**  
**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 July 2021**

I report on the financial statements of the charity on pages 8-18 for the year ended 31 July 2021.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to;

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and;
- c) to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtain written assurances from the trustees of all material matters.

DoodleAid CIO  
Independent Examiner's Report to the trustees of the charity

**Independent Examiner's Statement, report and opinion**

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect the requirements

- i. to keep accounting records in accordance with section 130 of the Act;
- ii. to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;
- iii. that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

The Examiner's relevant professional qualification or body:  
Chartered Accountant

Rachel Larsen  
Chartered Accountant  
2 High Brighton Street  
Withernsea  
East Yorkshire  
HU19 2HL

The date upon which my opinion is expressed is 1 April 2022.

DoodleAid CIO  
Statement of financial activities  
(incorporating the income and expenditure account)  
for the year ended 31 July 2021

	Notes	Unrestricted funds	Restricted funds	Total Funds	Total Funds
		2021 £	2021 £	2021 £	2020 £
Incoming resources					
Voluntary income		30,953	592	31,545	35,724
Charitable income		558	–	558	538
Total incoming resources		<u>31,511</u>	<u>592</u>	<u>32,103</u>	<u>36,262</u>
Costs of generating funds					
<b>Cost of charitable activities</b>		11,007	90	11,097	27,176
<b>Other expenditure</b>		7,820	–	7,820	2,375
<b>Governance costs</b>	2	300	–	300	300
Total resources expended		<u>19,127</u>	<u>90</u>	<u>19,217</u>	<u>29,851</u>
Net incoming resources before other recognised gains and losses		<u>12,384</u>	<u>502</u>	<u>12,886</u>	6,411
<b>Transfers between funds</b>		350	(350)	–	–
Net movement in funds	7	<u>12,734</u>	<u>152</u>	<u>12,886</u>	6,411
Total funds brought forward		<u>16,270</u>	<u>605</u>	<u>16,875</u>	10,464
Total funds carried forward		<u>29,004</u>	<u>757</u>	<u>29,761</u>	16,875

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All activities derive from continuing operations.

**The notes on pages 10-18 form an integral part of these accounts.**

DoodleAid CIO  
Balance sheet  
at 31 July 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	5	52	–
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>30,009</u>	<u>17,175</u>
<b>Total current assets</b>		<u>30,009</u>	<u>17,175</u>
<b>CREDITORS: Amounts falling due within one year</b>	6	<u>(300)</u>	<u>(300)</u>
<b>NET CURRENT ASSETS</b>		<u>29,709</u>	<u>16,875</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>29,761</u>	<u>16,875</u>
<b>FUNDS</b>			
Unrestricted income funds	8	29,004	16,270
Restricted income funds	8	<u>757</u>	<u>605</u>
<b>TOTAL FUNDS</b>	8	<u>29,761</u>	<u>16,875</u>

The accounts have been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

R King  
Chairperson  
Approved by the board of trustees on 1 April 2022

**The notes on pages 10-18 form an integral part of these accounts.**

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2021

**1. Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice, SORP (FRS 102), effective 2019.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention.

***Incoming Resources***

Incoming resources are accounted for on a receivable basis.

***Recognition of liabilities***

Liabilities are recognised on the accrual's basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

***Fixed assets and depreciation***

All tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fixtures and fittings	5 years straight line
-----------------------	-----------------------

***Taxation***

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

The charity benefits from Gift Aid on donations from the public where applicable.

***Funds structure policy***

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance working capital.

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2021

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

## 2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Surplus for the period is stated after crediting;	<b>2021</b>	2020
	£	£
Revenue Turnover from ordinary activities	<b>32,103</b>	36,262
And after charging;		
Independent examiner's fees	<b>300</b>	300

## 3. Statement of expenses paid to trustees or connected persons

Expenses are paid to trustees and volunteers for costs of the charity.

## 4. Trustees' Remuneration

Neither the trustees nor any persons connected with them have received any remuneration.

## 5. Tangible fixed assets

	Fixtures and fittings	Total
	£	£
<b>Asset cost</b>		
Additions	65	65
At 31 July 2021	<u>65</u>	<u>65</u>
<b>Depreciation</b>		
Charge for the year	13	13
At 31 July 2021	<u>13</u>	<u>13</u>
<b>Net book value</b>		
At 31 July 2021	<u><b>52</b></u>	<u><b>52</b></u>

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2021

**6. Creditors: amounts falling due within one year**

	2021 £	2020 £
Accrued expenses	300	300
	<b>300</b>	<b>300</b>
	<b>300</b>	<b>300</b>

**7. Analysis of the Net Movement in Funds**

	2021 £	2020 £
Net movement in funds from statement of financial activities	12,886	6,411
<b>Net movement in funds available for future activities</b>	<b>12,886</b>	<b>6,411</b>
	<b>12,886</b>	<b>6,411</b>

**8. Particulars of Individual Funds and analysis of assets and liabilities representing funds at 31 July 2021**

	Unrestricted funds	Restricted	Total funds	Total funds
	2021 £	2021 £	2021 £	2020 £
Fixed assets	52	–	52	–
Current assets	29,252	757	30,009	17,175
Current liabilities	(300)	–	(300)	(300)
	<b>29,004</b>	<b>757</b>	<b>29,761</b>	<b>16,875</b>
	<b>29,004</b>	<b>757</b>	<b>29,761</b>	<b>16,875</b>

**The individual funds included above are;**

	Funds at 1/8/2020 £	Movement in funds £	Transfers between funds £	Total funds at 31/7/2021 £
General funds	16,270	12,384	350	29,004
Restricted funds	605	502	(350)	757
	<b>16,875</b>	<b>12,886</b>	<b>–</b>	<b>29,761</b>
	<b>16,875</b>	<b>12,886</b>	<b>–</b>	<b>29,761</b>

**Analysis of movement in funds as shown in the table above**

	Incoming resources £	Outgoing resources £	Movement in funds £
General funds	31,511	19,127	12,384
Restricted funds	592	90	502
	<b>32,103</b>	<b>19,217</b>	<b>12,886</b>
	<b>32,103</b>	<b>19,217</b>	<b>12,886</b>

DoodleAid CIO  
Notes to the accounts  
for the year ended 31 July 2021

The general fund represents unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The restricted funds represent funds that were donated to the charity for particular aims of the organisation. They are subjected to restrictions that were imposed by the donors.

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2021

**Status of this schedule to the statement of financial activities.**

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

As such, they form a part of the accounts required by the Charities.

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
<b>Incoming resources</b>				
<b>Voluntary income</b>				
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature – grants, donations and legacies</b>				
Donations	27,799	592	28,391	32,392
Fundraising	3,154	–	3,154	3,332
<b>Total donations received</b>	<u>30,953</u>	<u>592</u>	<u>31,545</u>	<u>35,724</u>
<b>Total voluntary income</b>	<u>30,953</u>	<u>592</u>	<u>31,545</u>	<u>35,724</u>
<b>Incoming resources from charitable activities</b>				
Commission	387	–	387	538
Merchandise sales	171	–	171	–
<b>Total Incoming resources from charitable activities</b>	<u>558</u>	<u>–</u>	<u>558</u>	<u>538</u>
<b>Total incoming resources</b>	<u>31,511</u>	<u>592</u>	<u>32,103</u>	<u>36,262</u>

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2021

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
<b>Charitable expenditure</b>				
<b>Costs of activities in furtherance of the charity's objectives</b>				
Kennel fees	491	–	491	8,327
Behaviour fees	690	–	690	5,968
Vet fees	1,573	65	1,638	6,375
Foster fees	2,098	–	2,098	5,775
Donations	2,975	25	3,000	–
Internet services	1,999	–	1,999	157
Competition prizes and gifts	1,181	–	1,181	574
<b>Total costs of activities in furtherance of the charity's objectives</b>	<u>11,007</u>	<u>90</u>	<u>11,097</u>	<u>27,176</u>
<b>Support costs of charitable activities</b>				
<b>Premises costs</b>				
Insurance	401	–	401	393
<b>Total premises costs</b>	<u>401</u>	<u>–</u>	<u>401</u>	<u>393</u>
<b>General administrative expenses</b>				
Merchandise	4,075	–	4,075	630
Printing, postage, and stationery	2,142	–	2,142	503
Computer consumables and licences	51	–	51	302
Subscriptions	88	–	88	–
Travel	137	–	137	112
Sundry expenses	96	–	96	79
Paypal fees	349	–	349	356
Legal fees	468	–	468	–
Depreciation of assets used for charitable purposes	13	–	13	–
<b>Total general administrative expenses</b>	<u>7,419</u>	<u>–</u>	<u>7,419</u>	<u>1,982</u>
<b>Total support costs</b>	<u>7,820</u>	<u>–</u>	<u>7,820</u>	<u>2,375</u>
<b>Total expended on charitable activities</b>	<u>18,827</u>	<u>90</u>	<u>18,917</u>	<u>29,551</u>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work.</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	300	–	300	300
	<u>300</u>	<u>–</u>	<u>300</u>	<u>300</u>

DoodleAid CIO  
Schedule to the statement of financial activities  
for the year ended 31 July 2021  
Appendices to the Statement of Financial Activities

***The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.***

1. Analysis of Total Incoming & Outgoing Resources by Activity
2. Analysis of charitable expenditure by activity

DoodleAid CIO  
Appendix 1  
Analysis of total incoming & outgoing resources by activity  
for the year ended 31 July 2021

	Fundraising	Dogs	Overheads	Total 2021	Total 2020
	£	£	£	£	£
<b>Incoming resources from generated funds</b>					
Voluntary income	24,286	7,259	–	31,545	35,724
<b>Incoming resources from charitable activities</b>	–	–	558	558	538
<b>Total incoming resources</b>	<u>24,286</u>	<u>7,259</u>	<u>558</u>	<u>32,103</u>	<u>36,262</u>
<b>Costs of generating funds</b>					
Costs of charitable activities	1,181	9,916	–	11,097	27,176
Other expenditure	4,424	–	2,915	7,339	2,375
Governance costs	–	–	300	300	300
<b>Total resources expended</b>	<u>5,605</u>	<u>9,916</u>	<u>3,215</u>	<u>18,736</u>	<u>29,851</u>
<b>Net incoming/(outgoing) resources by activity</b>	<u>18,681</u>	<u>(2,657)</u>	<u>(2,657)</u>	<u>13,367</u>	<u>6,411</u>

DoodleAid CIO  
Appendix 3  
Dogs rehomed and fostered  
for the year ended 31 July 2021

	Fundraising	Dogs	Overheads	Total 2021	Total 2020
	£	£	£	£	£
<b>Nature of charitable expenditure</b>					
Activities undertaken directly	<u>5,605</u>	<u>9,916</u>	<u>3,215</u>	<u>18,736</u>	<u>29,851</u>
<b>Total charitable expenditure analysed by activity</b>	<u><u>5,605</u></u>	<u><u>9,916</u></u>	<u><u>3,215</u></u>	<u><u>18,736</u></u>	<u><u>29,851</u></u>