

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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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

		Unrestricted funds	Restricted funds	Total Funds	Total Funds
	Notes	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					
Cost of charitable activities		11,007	90	11,097	27,176
Other expenditure		7,820	–	7,820	2,375
Governance costs	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>	<u>6,411</u>
Transfers between funds		350	(350)	–	–
Net movement in funds	7	<u>12,734</u>	<u>152</u>	<u>12,886</u>	<u>6,411</u>
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 £
FIXED ASSETS			
Tangible assets	5	52	–
CURRENT ASSETS			
Cash at bank and in hand		30,009	17,175
Total current assets		<u>30,009</u>	<u>17,175</u>
CREDITORS: Amounts falling due within one year	6	<u>(300)</u>	<u>(300)</u>
NET CURRENT ASSETS		<u>29,709</u>	16,875
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29,761</u>	<u>16,875</u>
FUNDS			
Unrestricted income funds	8	29,004	16,270
Restricted income funds	8	<u>757</u>	<u>605</u>
TOTAL FUNDS	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
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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;	2021	2020
	£	£
Revenue Turnover from ordinary activities	32,103	36,262
And after charging;		
Independent examiner's fees	300	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
	£	£
Asset cost		
Additions	65	65
At 31 July 2021	65	65
Depreciation		
Charge for the year	13	13
At 31 July 2021	13	13
Net book value		
At 31 July 2021	52	52

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	<u>300</u>	<u>300</u>
	<u>300</u>	<u>300</u>

7. Analysis of the Net Movement in Funds

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

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	<u>(300)</u>	<u>—</u>	<u>(300)</u>	<u>(300)</u>
	<u>29,004</u>	<u>757</u>	<u>29,761</u>	<u>16,875</u>

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
	<u>16,875</u>	<u>12,886</u>	<u>—</u>	<u>29,761</u>

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
	<u>32,103</u>	<u>19,217</u>	<u>12,886</u>

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.

	Unrestricted funds	Restricted funds	Total funds	Total funds
Incoming resources	2021	2021	2021	2020
	£	£	£	£
Voluntary income				
Non government and non public bodies				
Incoming resources of a revenue nature – grants, donations and legacies				
Donations	27,799	592	28,391	32,392
Fundraising	3,154	–	3,154	3,332
Total donations received	<u>30,953</u>	<u>592</u>	<u>31,545</u>	<u>35,724</u>
Total voluntary income	<u>30,953</u>	<u>592</u>	<u>31,545</u>	<u>35,724</u>
Incoming resources from charitable activities				
Commission	387	–	387	538
Merchandise sales	171	–	171	–
Total Incoming resources from charitable activities	<u>558</u>	<u>–</u>	<u>558</u>	<u>538</u>
Total incoming resources	<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 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable expenditure				
Costs of activities in furtherance of the charity's objectives				
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
Total costs of activities in furtherance of the charity's objectives	11,007	90	11,097	27,176
Support costs of charitable activities				
Premises costs				
Insurance	401	—	401	393
Total premises costs	401	—	401	393
General administrative expenses				
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	—
Total general administrative expenses	7,419	—	7,419	1,982
Total support costs	7,820	—	7,820	2,375
Total expended on charitable activities	18,827	90	18,917	29,551
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work.				
Specific governance costs				
Independent Examiner's Fees	300	—	300	300
	300	—	300	300

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
	£	£	£	£	£
Incoming resources from generated funds					
Voluntary income	24,286	7,259	–	31,545	35,724
Incoming resources from charitable activities	–	–	558	558	538
Total incoming resources	<u>24,286</u>	<u>7,259</u>	<u>558</u>	<u>32,103</u>	<u>36,262</u>
Costs of generating funds					
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
Total resources expended	<u>5,605</u>	<u>9,916</u>	<u>3,215</u>	<u>18,736</u>	<u>29,851</u>
Net incoming/(outgoing) resources by activity	<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
	£	£	£	£	£
Nature of charitable expenditure					
Activities undertaken directly	<u>5,605</u>	<u>9,916</u>	<u>3,215</u>	<u>18,736</u>	<u>29,851</u>
Total charitable expenditure analysed by activity	<u>5,605</u>	<u>9,916</u>	<u>3,215</u>	<u>18,736</u>	<u>29,851</u>