

DoodleAid CIO

Charity No. 1168409

Trustee's Report and Unaudited Accounts

31 July 2025

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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

| | | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|--|-------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| | Notes | | | | |
| 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 |
| Total | | 21,040 | - | 21,040 | 39,852 |
| 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 |
| Total | | 8,756 | - | 8,756 | 20,049 |
| 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 | | <u>103,947</u> | <u>93,479</u> |
| Total assets less current liabilities | | <u>106,313</u> | <u>94,029</u> |
| Net assets excluding pension asset or liability | | <u>106,313</u> | <u>94,029</u> |
| 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

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. |
|-------------------------------------|--|

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 | 39,852 | - | 39,852 |
| Expenditure on: | | | |
| Raising funds | 7,408 | - | 7,408 |
| Charitable activities | 5,182 | - | 5,182 |
| Other | 7,459 | - | 7,459 |
| Total | 20,049 | - | 20,049 |
| Net income | 19,803 | - | 19,803 |
| Net income before other gains/(losses) | 19,803 | - | 19,803 |
| Other gains and losses: | | | |
| Net movement in funds | 19,803 | - | 19,803 |
| Reconciliation of funds: | | | |
| Total funds brought forward | 73,169 | 1,057 | 74,226 |
| Total funds carried forward | 92,972 | 1,057 | 94,029 |

3 Income from donations and legacies

| | Unrestricted | Total 2025 | Total 2024 |
|-----------|--------------|---------------|---------------|
| | £ | £ | £ |
| Donations | 12,233 | 12,233 | 19,224 |
| | 12,233 | 12,233 | 19,224 |

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 |
| | 8,807 | 8,807 | 19,761 |

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 | 609 | - |
| | <u>609</u> | <u>-</u> |

13 Creditors:

amounts falling due within one year

| | 2025 £ | 2024 £ |
|----------|------------|------------|
| Accruals | 760 | 480 |
| | <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 | <u>103,947</u> | <u>103,947</u> |
| | <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 | <u>93,959</u> | <u>10,139</u> | <u>104,098</u> |
| | <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 |

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> |