



# **Schnauzerfest**

## **our Annual Report and Accounts**

### **2023-2024**

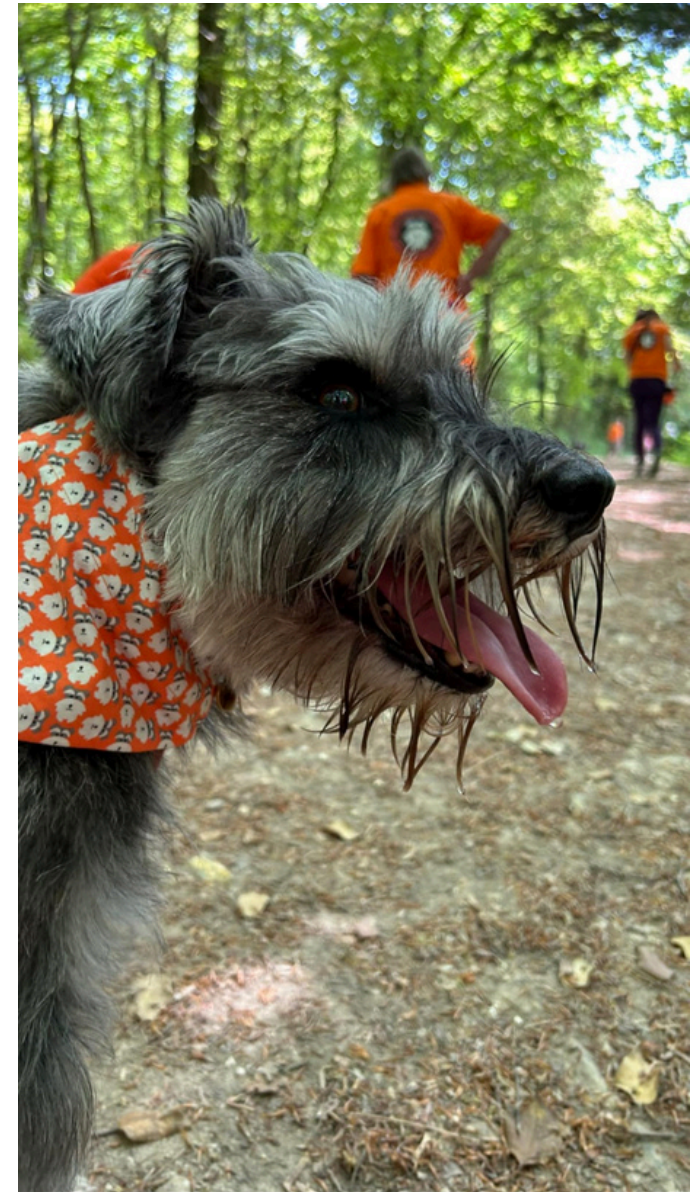


**Registered Charity Number 1185975**

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# TRUSTEES REPORT FOR THE PERIOD APRIL 2023 TO MARCH 2024

## WHO WE ARE AND WHAT WE DO

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Schnauzerfest is an animal welfare charity working to relieve the suffering of dogs, in particular but not exclusively schnauzers, who are in need of care and attention. We promote humane behaviour towards all dogs. We achieve this by supporting animal welfare charities, organisations and individuals involved in the rescue, rehabilitation and rehoming of dogs. In addition we provide support for individuals who are unable at a point in time to meet the costs of veterinary care for their dogs. We educate the public on matters around responsible pet ownership and animal welfare with a focus on the dog breeding industry.

### GRANTS FOR VETERINARY TREATMENT

We provided Schnauzerfest Grants to **38** rescue organisations including 2 neutering grants. In addition **24** owners received assistance paying vet bills for their dogs.

We helped twice the number of owners from the previous year. This reflects serious problems for owners who are facing the rising costs of veterinary treatment. The majority of owners who received help had insurance cover for their dogs but treatment costs exceeded what was available. Coupled with increasing insurance premiums this is a worrying trend. We expect to see more owners being unable to afford treatment for their dogs.

The Trustees confirm that they have carefully considered the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and believe that Schnauzerfest's work does so in a number of ways. Throughout this annual review, the activities undertaken by Schnauzerfest will demonstrate that the charity's work in pursuit of its charitable purposes have created material public benefit and prepared Schnauzerfest to further this in future.



# HELPING DOGS ACROSS THE BRITISH ISLES

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Rescue organisations and owners who received help were located across a broad geographic area during the period covered by this report.

**Schnauzerfest Grants** paid vet bills for dogs in

**30 English counties**  
**Wales**  
**Scotland**  
**Northern Ireland**  
**Eire**



We are very grateful for the generosity of our supporters. They give not only vital donations but through their commitment and engagement they bring awareness of our work to a wider community. This enables us to give help to rescues and dogs when, and where it is needed.

**Our membership of the Association of Dogs and Cats Homes** helps us work with rescues and the dogs in their care who we can support. Fifteen of the rescues which received grants were ADCH members. In addition, for owners surrendering their dogs, we connect them with ADCH Members.





## BRIGHT EYES

“  
**Thanks for agreeing to help us with Monty's treatment, we are very grateful. He is really struggling even walking around our house.**  
”



*From the very beginning of Schnauzerfest we have had a special interest in helping dogs regain and retain their eyesight.*



### Grants funded cataract surgery for 5 dogs

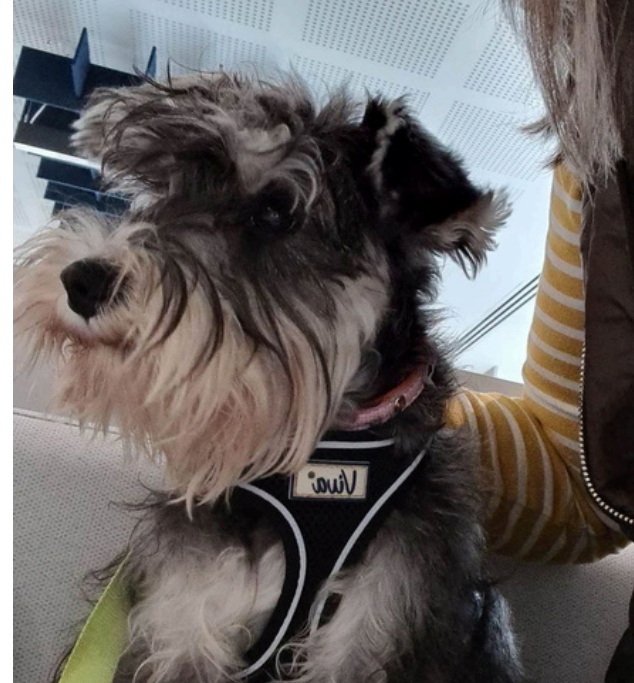
Applications for assistance for four of these came during the first six weeks of the financial year. The dogs were unrelated and all afflicted by sudden blindness caused by diabetes-induced cataracts. For their families the distress of facing life changing blindness for their dogs was immense and made worse when the financial demands of treatment made it impossible to obtain without charitable assistance.

“  
**We took him for a nice walk and it was amazing the transformation from how he was only a couple of weeks since. We've got our little dog back all thanks to Schnauzerfest and the kind generosity from donors and fundraisers.**  
”





As well as cataract operations we funded a range of other ophthalmology procedures for several dogs. In some cases grants covered the costs of long term ophthalmic medication.





## A CRISIS FOR RESCUES

With the cost of living crisis, increasing vet prices and the continuing fallout from the 'pandemic puppies' demands on rescue organisations are rocketing. Calls from owners needing to surrender their dogs and the numbers of stray dogs going up were all reported. Abandoning dogs is a sad and terrible reality. Mario arrived via the dog warden into the care of Hereford and Worcester Animal Rescue having been taken to a local vet in a dreadfully neglected state.



**Hereford and Worcester Animal Rescue**

24 May 2023 · 🌐

...

Mario update💙

Mario yesterday went to our wonderful [Brookfield Vets, Hereford & Ledbury](#) for his dental surgery, our little soldier had 13 teeth left and they were all in such a poor state they had to remove every tooth so he is now left with none at all.

We are so pleased to tell you all that he is doing well and currently loving life in his fantastically kind and caring foster/forever family who absolutely adore him, he spent yesterday evening snuggled up recovering from his surgery with lots of extra love and cuddles.

We would also love to share with you all that after Mario's first post was published here on facebook we were contacted by the incredible [Schnauzerfest](#) who so kindly offered financial help for our dear Mario and so will be covering the cost of his recent dental treatment. We are so grateful for their support and overwhelming kindness towards a dear little dog who they have never even met, it seems as though Mario's heartbreaking story has touched so many hearts, near and far!

If you get a minute please pop over to their page above and see some of the incredible work they do.

Thank you to you all for your messages of support and love for Mario.

💙 SUPER MARIO 💙





**Mario recovered well** and was soon adopted by his foster family. A few months later, he was joined by Jasper, a miniature schnauzer we were asked to help. We connected his owners with an experienced rescue in the West Country. They, like others were incredibly busy but agreed without hesitation to help. Networking and collaborating for the best outcomes for the dogs is a vital part of the charity's work. After spending a few weeks in foster care working on his behavioural issues, Jasper was ready for adoption and joined Mario and his adopted brother Ted (pictured with Nadine, their adopter).

“

Mario is such a character. He knows what he wants and how to get it. You wouldn't believe he was 12 and a half to see him. He truly is the best boy and we feel very lucky to have him.

Jasper is a complex boy. When he came to us he was so quiet I thought how did he find himself in rescue? He's my 5th schnauzer and has by far been the most challenging. That said, he has such a sweet nature and loves nothing more than playing with his toys and cuddling up on the sofa. We are continuing to work hard on his more challenging elements and give him the best possible life.

It's safe to say that I have my hands full but so is my heart and I wouldn't have it any other way.



When 13 year old schnauzer cross Tyson's medical needs were left to others to help, his world crashed. But, as is often the way, being abandoned in his time of need turned out to be the saving of Tyson. He was taken in by a small rescue which is dedicated to looking after senior and poorly dogs. Their vet diagnosed Cushing's disease which requires regular medication and monitoring.

“

He is the sweetest, most gentle old soul and no bother at all. It's a good job he came to me because no one would have taken him to the vet for a diagnosis or medication and no one had even bothered to take him for a walk in years.

As you can imagine, he is now living the very best chapter of his life with his lovely fosterer, and he absolutely lives for his daily walks.



**Kim Buttice**

28 November 2023 · 🌐

**THANK YOU SCHNAUZERFEST**

Our dear oldie Tyson (aged 13) is such a happy little soul. He is in foster with the lovely Judi and doing well on his medication for Cushing's disease. Thank you very much to Schnauzerfest for kindly agreeing to sponsor his medication for us. It is expensive and we are such a small rescue so every penny counts.



## HELPING OWNERS, HELPING DOGS

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While we are not a rehoming organisation we do assist owners when they cannot keep their dogs, or if owners have died and family and friends need help finding homes for the dogs. It is an area of our work which requires great sensitivity and we are very proud of our volunteers who are involved in this area. Plus, extremely grateful to the rescues we work with who find the best solutions for all involved.

### We were asked to help

**36** dogs



2 giant schnauzers



1 standard schnauzer



33 mini schnauzers

“

I would just like to say thank you for trying to help us where you can, you have been really helpful and very kind to speak with during this time.

”

“

Just wanted to update you. We've just collected him, he's settled, had a good run around, found where his beds are etc.

He is a gorgeous old gent with a very warm personality. I want to thank you for your support and help. Our home is complete once again.

”

“

I can't tell you how much you have brought down my anxiety levels. I really appreciate your help.

”





## RUNNING AND WALKING FOR SCHNAUZERFEST

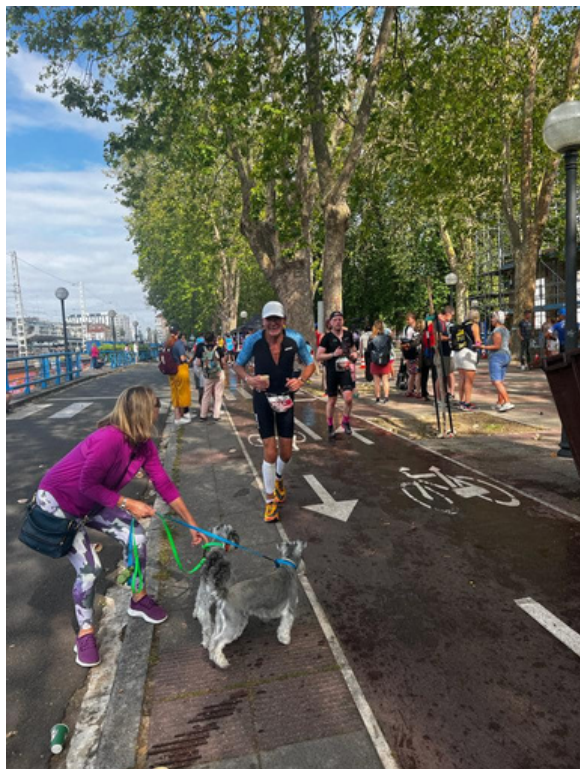
Our supporters found great ways to fundraise during the year and walking and running featured big and bold. There were many social dog walks held which collectively raised a lot of very important funds. We are hugely grateful for every walk and penny raised, walks are the very heart of Schnauzerfest. **Walkfest For Schnauzerfest** is a wonderful group of supporters who walked and fundraised individually, using technology to log their walks and motivate each other.

2023 saw our little walking group clock up a staggering 11,272.90 miles for schnauzerfest and raised £555....  
How amazing is that 🐾  
Here's to 2024 and even more miles 🙌

“

This group gives me the motivation to walk a little further... not that it's a competition; just a competition with myself to do more exercise. It's great to see what other people walk - we are all quite varied in our miles and that depends on our abilities, our dogs' abilities, and whether we remembered to turn the app on! It's also been great to share our experiences with each other and ask questions within a smaller group. Larger groups can sometimes be overwhelming.





“  
 Whilst my routine of daily training and balancing home life has its challenging moments, it keeps me strong and motivated knowing that every penny raised for Schnauzerfest is going to give so many deserving dogs the best lives they could possibly have.  
 Jonny, Ironman fundraiser

”  
 We have an extraordinary community of fundraisers, volunteers, donors and supporters. They make everything possible.

Extraordinary, energetic,  
 active & inspirational



Stephanie

With 1 week to go till my last race for 2023, in aid of [Schnauzerfest](#), so many people have been generous and kind to add donations throughout the year.

Please help me take this fundraiser right to the limits! Lets show all these wonderful doggies that there is love & life beyond the terror & trauma of puppy farms 🍷🐾🍷





## LIVES SAVED BY EXTRAORDINARY GENEROSITY

The year saw an increase in donations and support for the charity. We offer enormous thanks to everyone for their generosity. It meant we did not refuse any application for assistance because of lack of funds. On occasion, applications required quick decisions in order for treatment to go ahead. The life saving and extraordinary support of our donors cannot be over emphasised.



Sherlock's vet was advising an urgent referral and blood transfusion to save his life. Insurance cover and other financial options had been exhausted. His family were desperate and facing their own health problems and a temporary reduction in income when they applied for help. The Trustees expedited their decision and Sherlock's referral went ahead. He quickly responded to treatment and while his condition is serious and life-long, his future is brighter than ever.

“ Sherlock had a visit to the hospital for another blood test. The results were fantastic! Sherlocks platelets are now at the normal level they should be, he's looking really healthy and back to his usual happy boy, which absolutely amazing, two weeks ago we thought we'd lost him!

“ we intend on raising money via a charity event for Schnauzerfest, your generosity will never be forgotten.



# STRUCTURE, GOVERNANCE AND MANAGEMENT

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Good governance is fundamental to our charity. We are fully committed to it and it means the charity is well placed to achieve its objectives. In October our application to amend our objectives was approved by the Charity Commission. The amendments enable us to better meet the needs of those we are here to assist. Our commitment to the highest standards of governance ensures that we are compliant with relevant legislation, we can review any risks we are facing, and create a positive, protected community of supporters who we recognise and value as fundamental to our success. We take data protection and privacy seriously.

We adhere to the Code of Fundraising Practice and all required charity regulations.

## INTEGRITY

As a charity we are committed to doing what is right and doing it openly and honestly. The Trustees govern and scrutinise all decisions to ensure we meet the standards set by the Charity Commission and Fundraising Regulator as well as the rigorous standards we set ourselves. Keeping our supporters' and donors' trust is something we take seriously. We work at all times to ensure that we manage the finances responsibly and are transparent, truthful and reliable.

There are some occasions where we might be prevented from being transparent by legislation (for example data protection) or, where a case is operationally sensitive (for example a welfare case). We consider carefully at all times what we share and when, with a steadfast commitment to transparency.



## BOARD OF TRUSTEES

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There are four Trustees, all were appointed on 24 October 2019.

Janetta Bensouilah

Anne Barlow

Camilla Kinton

Annabel Wilson

### REMUNERATION OF TRUSTEES

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the charity.

### TRUSTEE MEETINGS

The Trustee Board meets regularly by Zoom. Every meeting has standing agenda items covering performance, activities, planning, communications, risk and compliance matters. To these are added other relevant items in line with the Trustees' responsibilities.

### APPOINTMENT OF TRUSTEES

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a meeting of the charity trustees. In selecting individuals for appointment the charity trustees will have regard to the skills, knowledge and experience needed for the effective administration of the organisation. The trustees will make available to each new trustee, on or before appointment a copy of the current version of the constitution and a copy of the latest Trustees' Annual Report and statement of accounts.

### GRANT GIVING POLICY

The key element of our work is providing financial support for veterinary treatment. The payment of every veterinary treatment grant is considered and sanctioned by the Board of Trustees.



## LEGAL AND ADMINISTRATIVE

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Schnauzerfest is constituted as a Charitable Incorporated Organisation (CIO) as a body corporate under Part 11 of the Charities Act 2011. The CIO registered with the Charity Commission of England and Wales on 24 October 2019.

### PRINCIPAL ADDRESS

2 Lapwing Close  
Basingstoke  
Hampshire  
RG22 5UU

CHARITY NUMBER: 1185975

### INDEPENDENT EXAMINER

UHY Hacker Young  
PO Box 501  
The Nexus Building  
Broadway  
Letchworth Garden City  
Herts  
SG6 9BL

### BANKERS

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

## FINANCIAL REVIEW

We are pleased to present our full financial report and statements in the following pages. In brief, our total income for the year was **£170,287** and expenditure was **£167,903** and unrestricted funds at year end were **£50,574**.

### RESERVES

The Trustees have decided a policy of maintaining 3-6 months of expenditure. They consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised

The Annual Report of the Trustees of Schnauzerfest was approved by the Trustees and signed on their behalf by

Trustee Janetta Bensouilah, dated 10 July 2024.





# FINANCIAL REPORT AND STATEMENTS

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## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SCHNAUZERFEST

I report to the trustees on my examination of the financial statements of Schnauzerfest (the charity) for the year ended 31 March 2024.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Scott Rouse  
UHY Hacker Young

Suite 501  
The Nexus Building  
Broadway  
Letchworth Garden City  
Herts  
SG6 9BL

Dated: 10 July 2024



## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	3	154,627	50	154,677	109,256	620	109,876
Income from charitable activities	4	15,471	-	15,471	21,286	-	21,286
Investments	5	139	-	139	108	-	108
<b>Total income</b>		<u>170,237</u>	<u>50</u>	<u>170,287</u>	<u>130,650</u>	<u>620</u>	<u>131,270</u>
<b><u>Expenditure on:</u></b>							
Expenditure on charitable activities	6	<u>167,853</u>	<u>50</u>	<u>167,903</u>	<u>147,472</u>	<u>620</u>	<u>148,092</u>
<b>Net income/(expenditure) for the period/ Net movement in funds</b>							
		2,384	-	2,384	(16,822)	-	(16,822)
<b>Fund balances at 1 April 2023</b>							
		<u>48,190</u>	<u>-</u>	<u>48,190</u>	<u>65,012</u>	<u>-</u>	<u>65,012</u>
<b>Fund balances at 31 March 2024</b>							
		<u><u>50,574</u></u>	<u><u>-</u></u>	<u><u>50,574</u></u>	<u><u>48,190</u></u>	<u><u>-</u></u>	<u><u>48,190</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



## BALANCE SHEET

### AS AT 31 MARCH 2024

	Notes	2024 £	£	£	2023 £
<b>Current assets</b>					
Stocks	11	3,125		3,853	
Debtors	12	2,505		463	
Cash at bank and in hand		49,787		48,007	
		<u>55,417</u>		<u>52,323</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>4,843</u>		<u>4,133</u>	
Net current assets			<u>50,574</u>		<u>48,190</u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>50,574</u>		<u>48,190</u>
			<u>50,574</u>		<u>48,190</u>

The financial statements were approved by the trustees on 9 July 2024

.....  
J Bensouilah  
Trustee





# NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024

## 1 Accounting policies

### Charity information

Schnauzerfest ("the CIO") is a charitable incorporated organisation, registered with the Charity Commission, with the Charity Registration Number 1185975.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

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

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

## 1 Accounting policies

(Continued)

### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### 1.5 Expenditure

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support and governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

### 1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# NOTES TO THE FINANCIAL STATEMENTS continued

## 1 Accounting policies

(Continued)

### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the period.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the period.

#### Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

## 2 Critical accounting estimates and judgements

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

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

## 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	107,351	50	107,401	76,716	620	77,336
Gift Aid	25,137	-	25,137	9,387	-	9,387
Retail Partners	4,058	-	4,058	4,633	-	4,633
Other	18,081	-	18,081	18,520	-	18,520
	<u>154,627</u>	<u>50</u>	<u>154,677</u>	<u>109,256</u>	<u>620</u>	<u>109,876</u>

## 4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Shop and online sales	<u>15,471</u>	<u>21,286</u>

## 5 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>139</u>	<u>108</u>



## NOTES TO THE FINANCIAL STATEMENTS continued

### 6 Expenditure on charitable activities

	Shop and online sales 2024 £	Vet bills 2024 £	Total 2024 £	Shop and online sales 2023 £	Vet bills 2023 £	Total 2023 £
<b>Direct costs</b>						
Shop costs and online fees	4,952	-	4,952	5,780	-	5,780
Vet bills	-	69,614	69,614	-	55,261	55,261
Animal support grants	-	76,487	76,487	-	73,575	73,575
	<u>4,952</u>	<u>146,101</u>	<u>151,053</u>	<u>5,780</u>	<u>128,836</u>	<u>134,616</u>
<b>Share of support and governance costs (see note 7)</b>						
Support	1,609	13,008	14,617	2,517	8,864	11,381
Governance	246	1,987	2,233	464	1,631	2,095
	<u>6,807</u>	<u>161,096</u>	<u>167,903</u>	<u>8,761</u>	<u>139,331</u>	<u>148,092</u>
<b>Analysis by fund</b>						
Unrestricted funds	6,807	161,046	167,853	8,761	138,711	147,472
Restricted funds	-	50	50	-	620	620
	<u>6,807</u>	<u>161,096</u>	<u>167,903</u>	<u>8,761</u>	<u>139,331</u>	<u>148,092</u>

### 7 Support costs

	Support costs 2024 £	Governance costs 2024 £	Support costs 2023 £	Governance costs 2023 £
Post	4,833	-	4,833	4,061
Insurance	496	-	496	818
Printing and stationery	1,005	-	1,005	229
Bank and transaction fees	3,786	-	3,786	2,515
Memberships and licences	878	-	878	486
IT software & consumables	3,619	-	3,619	3,272
Accountancy	-	2,233	2,233	2,095
	<u>14,617</u>	<u>2,233</u>	<u>16,850</u>	<u>11,381</u>
Analysed between Charitable activities	<u>14,617</u>	<u>2,233</u>	<u>16,850</u>	<u>11,381</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

Included within veterinary fees are costs amounting to £518 (2023: £5,248) which one of the Trustees received to help with veterinary expenses. Granting this assistance was in accordance with the charity's Governing Document and Conflict of Interest policy.

### 9 Employees

There were no employees during the current or prior year.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>3,125</u>	<u>3,853</u>

### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	1,130	402
Prepayments and accrued income	<u>1,375</u>	<u>61</u>
	<u>2,505</u>	<u>463</u>

### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>4,843</u>	<u>4,133</u>





## NOTES TO THE FINANCIAL STATEMENTS continued

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	48,190	170,237	(167,853)	50,574

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	65,012	130,650	(147,472)	48,190

### 15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Current assets/(liabilities)	50,574	-	50,574	48,190	-	48,190
	50,574	-	50,574	48,190	-	48,190





# Schnauzerfest

A charity registered in England and  
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