



Schnauzerfest

our Annual Report and Accounts

2024-2025



Registered Charity Number 1185975

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WHO WE ARE AND WHAT WE DO

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.



Beatrice (aka Millie)

On the cover: Bea, an ex-breeding dog who experienced post-op complications when spayed but is now enjoying a happy life making up for lost time she spent in the breeding industry.

Above: Millie, now Beatrice (another Bea) is happily doing very much the same after years spent confined in a low-welfare breeding place.



WELCOME TO THE TRUSTEES REPORT FOR THE PERIOD APRIL 2024 TO MARCH 2025



In 2024 we celebrated 10 years of Schnauzerfest being in the world. It was in October 2014 that the first nationwide, fundraising dog walks in the name of Schnauzerfest took place. From a simple idea which I shared with friends who helped bring it to life, a wonderful community has grown. As I reflect on our 10 years together, I am filled with gratitude for everything that has been achieved for the dogs.

When Schnauzerfest gained charity status in October 2019 we knew this would give us the opportunity to help many rescues in need of financial assistance. What we didn't know was that a pandemic would hit within months, followed by a cost of living crisis and this would contribute to a serious animal welfare crisis which now engulfs the UK's rescue sector. Or that owners, unable to pay rapidly rising costs of veterinary treatment would face stark, traumatic decisions for their dogs, their family.

Despite undeniable challenges, we are determined to make a positive difference. In 2024, for a small charity, we supported a great number of dogs receiving veterinary treatment. Some in homes, others in rescue, all of them in need of support. Each dog helped by a Schnauzerfest Grant is testament to the generosity and dedication of our supporters and volunteers. I am hugely proud of the unwavering commitment of the Schnauzerfest community. I hope that as you read this report, you are as inspired as I am, by everything that is accomplished together.

Janetta Harvey, Founder

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 report 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.



WHERE WE STARTED

2012

With a small group of friends Janetta began organising social dog walks using online forums and social media, starting the first schnauzer walks Facebook group, Schnauzer Walks in Central and Southern Britain

2013

Janetta adopted Twinkle, a badly traumatised breeding dog and knew she had to do more to raise awareness of puppy farming. She began writing her first book on the subject

2014

'Saving Susie-Belle' was published in February. Support was growing, people wanted to make a difference and following a large and successful fundraising walk 'Paws On The Shore' in June, nationwide walks in October took place
Schnauzerfest was born

2015

Susie-Belle died shortly after the second October of Schnauzerfest walks. Almost £24,000 had been raised for rescues.

2019

In January Schnauzerfest appeared on ITV's Britain's Top 100 Dogs, not only highlighting the miniature schnauzer breed but Janetta was interviewed for the puppy farming feature. In October *Schnauzerfest became a registered charity* having raised over £207,000 since 2014

In 2011 writer Janetta Harvey adopted a miniature schnauzer. *Susie-Belle* had lived 8 years in a puppy farm and had multiple health problems including cataracts. Horrified at the harm done to her, and the costs to her rescue of providing veterinary treatment, Janetta began fundraising to support other dogs and campaigning against puppy farming.



OUR FIRST YEAR AS A REGISTERED CHARITY WAS THE YEAR COVID-19 HIT



2020

We had to rethink everything we thought we'd be doing as COVID-19 restrictions upended all plans. We built new relationships with rescues around the British Isles, became an affiliate member of the Association of Dogs and Cats Homes, our supporters backed every online campaign we put together, we hosted the world's first Zoom call for schnauzers, *Schnauzerfest Walks The Globe* replaced in-person walks, and thanks to a lot of generous donors we sent many Schnauzerfest Grants out to rescues.

2021-23

As COVID continued to complicate fundraising plans we opened an online shop and launched the Schnauzerfest Lottery, adding to the variety of ways supporters could enjoy helping the charity. Janetta's 5th book was published '*Why Love Is Not Enough*' to support adopters of dogs from difficult backgrounds. Since charity registration and by the end of the 2023 financial year £428,551 in grants had been provided. Every penny was raised by supporters.

2024

Ten years on from the first Schnauzerfest walks and five from becoming a registered charity, fundraising walks remain at the heart of the Schnauzerfest community. The special nature of dogs is celebrated with every event held and donation given. The network of rescues, adopters and fosterers which are supported by the charity expands year on year, reflecting a difficult reality for many dogs.

WHAT'S NEXT?

All the time that the work of Schnauzerfest is needed, with the support of our amazing community of supporters and donors, we will continue doing it.



A YEAR OF CELEBRATIONS AND SOMETHING NEW

Supporters came together throughout the year to celebrate and fundraise and unsurprisingly walks were at the heart of everything.

“

Thank you for your support today and to those of you who did the little fairweather dance.

We raised a grand total of £250. Thirty+ dogs and their people came along to help celebrate.

What a party! **Lynda, Dawlish Warren Schnauzerfesters**



“

Carlo and Molly made memories and new friends at Calke Abbey today.

Isobel, Leicestershire & Derby Schnauzers

”



“

The wet weather didn't deter us on our Holmbury Hill Schnauzerfest 10 Year Anniversary Walk today. Smiles all round, splashes of orange in Autumnal woodland, and happy Schnauzers - all finished off with socialising, cake, doggie snacks and a raffle in the pub who very kindly hosted us.

Huge thanks for joining us and donating.

Ali, Surrey Hills Schnauzers

”



Our wonderful sized walking group has raised £550 from our meet ups in 2024 for Schnauzerfest, thank you everyone

Doma, North Herts and Stevenage Schnauzers





In April, **Wofternoon Teas for Schnauzerfest**, a brand new fundraising initiative launched. Thanks to a creative volunteer, the idea got off the ground and a range of downloadable resources were produced and available from our website. Southend Schnauzers held the first event.



We enjoyed a wonderful 'bring & share' picnic, dog treats by donation, a raffle and a cake auction. Alison, Herefordshire

Thank you everyone who came to the Southend Schnauzer Wofternoon Tea Picnic. A big shout out to Clare & Gavin for all the support & help. So thrilled it was a fantastic time had by all. Buddy & Bella had a great time with all their fellow Schnauzers. Janice, Southend Schnauzers



WOFTERNOON FESTIVE TEA
 Saturday 14th December - 1pm-3pm
 Kings Bromley Village Hall DE137HW
 Local business stalls selling handmade/hand crafted items!
 Large tombola and raffle
 Cupcakes on sale

£8 each - includes tea, coffee, hot chocolate, biscuits and doggy treats!
 Please remember to bring cash!



Prize for the best dressed Christmas pooch!

I loved the event and all the planning, the venue was my local hall and was fab! We raised over £300 which is amazing. Alice, Festive Wofternoon Tea



MEET SPROUTS

Sprouts suddenly lost her eyesight due to diabetes induced cataracts. A referral was swiftly arranged. Sadly, due to irreversible damage and the speed of the cataract development, Sprouts's vision could not be restored. As she was experiencing considerable pain, eye removal was the best option. In the weeks following her surgery, Sprouts and her family adjusted to their new life.



**Resilience is one thing
which dogs show us, and
Sprouts and family are
shining examples of this in
the face of difficulties.**



“

Sprouts is enjoying the good weather and riding around the neighbourhood in her buggy. On walks, she's more confident when there's more than one of us with her. I think she likes to hear the conversation and orients herself better hearing our voices.

The local lollipop lady now knows her and several of the children know that she is blind and are keen to say hello. They are getting used to talking to Sprouts before they touch as to not startle her.

Thanks again for helping Sprouts, we love her so much.

Helena, pictured above with Sprouts arriving at
The Ralph Veterinary Referral Centre

”

SUPPORTING RESCUES



Anousha, Shimei, Rhuby and Esther were in the care of **Northumberland Dog Rescue** for several months as they received veterinary treatment and prepared for their adoption.

Among their needs were seriously overdue dentals. All but 3 of Rhuby's teeth had to be removed. Years of neglect took a toll, but thanks to the dedication of the rescue team, all went to their new homes in far better states of health and happiness.

“

Your support is absolutely amazing, thank you so much. We have so many dogs waiting to come in and not knowing what health issues they may bring as well as the cost of neutering and vaccinating, so this could not have come at a better time.

Sue, Manager NDR

”





It wasn't long before Frederick was helping Ali to host the Surrey Hills Schnauzer walks!



Rufus, Franklin, Basil and Frederick

arrived from a breeding situation into the care of **Thornberry Animal Sanctuary** in Sheffield not long before Christmas.

Aged between 1-3 years, the dogs had been well fed, but it was clear their lives had been limited with little to no exposure to the outside world.

After receiving all the necessary veterinary treatment, including neutering, the dogs were soon adopted to experienced homes.



Our deepest thanks for the incredibly generous £4,000 Grant. This will make such a significant difference at a time where our outgoings are escalating at an unprecedented rate. Your continued support and kindness mean so much to us and we're truly grateful. Contributions like this enable us to go above and beyond for animals in need and we simply couldn't do it without additional support such as this.

Helen, General Manager

OUR YEAR IN NUMBERS



£147,655

total grants given to pay for veterinary treatment



£2092

the average cost to support owners to meet the costs of their dogs treatment



29

rescue organisations received support and financial grants



12

dogs with eye conditions supported



4

rescues received grants from Schnauzerfest for the first time



£17,000

the largest grant total given to a single rescue comprised of several throughout the year



66

schnauzers / crosses had veterinary treatment paid for by Schnauzerfest



36

rehoming requests for 33 minis, 2 standards and 1 giant schnauzer

Every penny of every Schnauzerfest Grant is raised by our wonderful community of fundraisers, supporters and volunteers. Every vet bill that is paid represents a dog who is cared for and helped through the generosity and kindness of many people.



“

Oh my heavens thank you so so much! This really couldn't have come at a better time as we have had a few big vets bills recently. We have just taken in an 8 week old who needs surgery - the breeder wanted rid or was going to be euthanized so we took her on so this grant is a miracle!

Emma, Forest Dog Rescue, Worcestershire

”

“

We are deeply grateful for your donation of £3,000 and your generous support of Hope Rescue and our life-saving efforts. Your donations bring hope to countless vulnerable dogs and puppies, allowing us to care for them, and find their special forever homes where they will be nurtured and cherished.

The animal welfare sector continues to face ever-increasing challenges; since the start of this year, the number of dogs and puppies arriving at our centre has surpassed even our expectations. We are committed to doing everything we can to rescue, care for, and ultimately find safe, loving forever homes for each one.

On behalf of the entire team and all the dogs at Hope Rescue, I would like to extend our heartfelt appreciation for the wonderful support from Schnauzerfest. Thank you.

Sarah Williams, Hope Rescue, Wales

”

A key aim of Schnauzerfest is to keep families together and help dogs receive veterinary treatment. In 2024, a number of owners faced challenging financial realities when their dogs required emergency treatment.



When 7 year old Maya suddenly fell ill and collapsed, an emergency visit to the vet resulted in immediate admission to stabilise her. With costs rapidly rising, insurance cover exceeded and borrowing and appeals to friends just managing to meet the first stage of treatment costs, her owner made a successful application for financial assistance.

“I think of all of you constantly! Because thanks to you my Maya is alive! This happened at my worst possible time in my life. I am very grateful. Also to let you know she is doing well. I am having to take her every so often for blood tests as her liver markers are abnormal. But she is well in herself. Thank you!” Maya’s owner, a few weeks later.

Nothing goes unnoticed!

Everything we do is entirely made possible by the enthusiastic dedication of our volunteers, supporters and donors and we offer a huge thank you to everyone. Without our volunteers organising events, running our online shop, auctions and raffles, holding sales and running stalls, gathering prizes for draws, maintaining our social media, sharing our news, appeals and fun of being part of the Schnauzerfest community, nothing much could happen. There are a million additional ways by which people help the charity, and the impact we have together did not go unnoticed further afield.

In September we were very proud of Dave and Jane Rodrigues for reaching the finals of the **BBC's Make A Difference Award**.



Dave and Jane organise monthly walks for the charity in their friendly South Coast Schnauzers group. Walks take place across Hampshire and the south coast of England and are always well attended. With terrific support from people going along, the walks raise many thousands of pounds every year.



Jane and I had one of the most humbling and proud days yesterday at the BBC Radio Solent - Make a Difference Awards. Being surrounded by so many kind hearted, like minded and generous people made me proud that our beautiful group was chosen as a finalist. Whilst our group were not the actual winners, we were highly commended and absolutely winners in everyone's minds. Whilst as a group we are not in this for the awards, we must feel proud of what we have accomplished and what we continue to achieve together. This award is for everyone for your tireless pursuit of happiness for our Schnauzerfest community. Congratulations and well done, we're so proud of you all.

Dave Rodrigues



STRUCTURE, GOVERNANCE AND MANAGEMENT

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. Our commitment to the highest standards of governance ensures that we are compliant with relevant legislation, we can review any risks we may face and create and nurture 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 very important to us. 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 fully 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. We welcome communication and engagement with our supporters and actively seek it.

BOARD OF TRUSTEES

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. Every meeting is minuted and 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

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

TC Group
Suite 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 **£165,921** and expenditure was **£164,606** and unrestricted funds at year end were **£51,889**.

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:

Janetta Harvey, dated 23 June 2025.



FINANCIAL REPORT AND STATEMENTS

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 2025.

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.

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

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 Charities Act 2011.
- 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 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.



Scott Rouse
TC Group

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

24 June 2025

Dated:



STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	153,571	165	153,736	154,627	50	154,677
Income from charitable activities	4	12,059	-	12,059	15,471	-	15,471
Investments	5	126	-	126	139	-	139
Total income		165,756	165	165,921	170,237	50	170,287
<u>Expenditure on:</u>							
Expenditure on charitable activities	6	164,441	165	164,606	167,853	50	167,903
Net income for the period/ Net movement in funds		1,315	-	1,315	2,384	-	2,384
Fund balances at 1 April 2024		50,574	-	50,574	48,190	-	48,190
Fund balances at 31 March 2025		51,889	-	51,889	50,574	-	50,574

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 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	11	2,689		3,125	
Debtors	12	3,040		2,505	
Cash at bank and in hand		48,760		49,787	
		<u>54,489</u>		<u>55,417</u>	
Creditors: amounts falling due within one year	13	<u>(2,600)</u>		<u>(4,843)</u>	
Net current assets			<u>51,889</u>		<u>50,574</u>
The funds of the charity					
Unrestricted funds	14		<u>51,889</u>		<u>50,574</u>
			<u>51,889</u>		<u>50,574</u>

23-06-2025 PDT

The financial statements were approved by the trustees on

Janette Bensodilah

Signer ID: H2C3HFTFP8...

J Bensodilah

Trustee



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025

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" 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)". 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" 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)". 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 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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	121,550	165	121,715	118,249	50	118,299
Gift Aid	13,043	-	13,043	14,239	-	14,239
Donated goods and services	3,463	-	3,463	4,058	-	4,058
Other	15,515	-	15,515	18,081	-	18,081
	<u>153,571</u>	<u>165</u>	<u>153,736</u>	<u>154,627</u>	<u>50</u>	<u>154,677</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop and online sales	<u>12,059</u>	<u>15,471</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>126</u>	<u>139</u>



NOTES TO THE FINANCIAL STATEMENTS continued

6 Expenditure on charitable activities

	Shop and online sales	Vet bills	Total	Shop and online sales	Vet bills	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Shop costs and online fees	2,243	-	2,243	4,952	-	4,952
Vet bills	-	54,117	54,117	-	69,614	69,614
Animal support grants	-	91,200	91,200	-	76,487	76,487
	<u>2,243</u>	<u>145,317</u>	<u>147,560</u>	<u>4,952</u>	<u>146,101</u>	<u>151,053</u>
Share of support and governance costs (see note 7)						
Support	1,322	13,415	14,737	1,609	13,008	14,617
Governance	207	2,102	2,309	246	1,987	2,233
	<u>3,772</u>	<u>160,834</u>	<u>164,606</u>	<u>6,807</u>	<u>161,096</u>	<u>167,903</u>
Analysis by fund						
Unrestricted funds	3,772	160,669	164,441	6,807	161,046	167,853
Restricted funds	-	165	165	-	50	50
	<u>3,772</u>	<u>160,834</u>	<u>164,606</u>	<u>6,807</u>	<u>161,096</u>	<u>167,903</u>

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Post	3,700	-	3,700	4,833	-	4,833
Insurance	692	-	692	496	-	496
Printing and stationery	1,500	-	1,500	1,005	-	1,005
Bank and transaction fees	3,823	-	3,823	3,786	-	3,786
Memberships and licences	648	-	648	878	-	878
IT software & consumables	4,374	-	4,374	3,619	-	3,619
Accountancy	-	2,309	2,309	-	2,233	2,233
	<u>14,737</u>	<u>2,309</u>	<u>17,046</u>	<u>14,617</u>	<u>2,233</u>	<u>16,850</u>
Analysed between Charitable activities	<u>14,737</u>	<u>2,309</u>	<u>17,046</u>	<u>14,617</u>	<u>2,233</u>	<u>16,850</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 £nil (2024: £518) 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

	2025	2024
	£	£
Finished goods and goods for resale	<u>2,689</u>	<u>3,125</u>

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	2,357	1,130
Prepayments and accrued income	<u>683</u>	<u>1,375</u>
	<u>3,040</u>	<u>2,505</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>2,600</u>	<u>4,843</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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	50,574	165,756	(164,441)	51,889
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	48,190	170,237	(167,853)	50,574

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Current assets/(liabilities)	51,889	-	51,889	50,574	-	50,574
	51,889	-	51,889	50,574	-	50,574





Schnauzerfest

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THE PAW
PHOTOGRAPHER

