

ROMANIAN WOOFERS NEED YOU

England & Wales · Charity number 1198353

Details

Status Registered

Legal form CIO

Registered 2022-03-23

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

Contact

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Glossop
SK13 8QJ

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Activities

Objects: THE OBJECT OF THE CIO IS:FOR THE BENEFIT OF THE PUBLIC TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS IN ROMANIA AND THE UK, BY:A) PROVIDING SUPPORT TO CHARITIES AND VOLUNTARY NOT FOR PROFIT ORGANISATIONS IN ROMANIA WHICH PROVIDE APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE;B) PARTNERING WITH CHARITIES AND VOLUNTARY NOT FOR PROFIT ORGANISATIONS IN ROMANIA AND THE UK TO ASSESS IF ANIMALS RESCUED IN ROMANIA ARE SUITABLE FOR ADOPTION IN THE UK AND, WHERE APPROPRIATE, TO UNDERTAKE ALL REQUIRED HEALTH AND BEHAVIOUR SCREENING AND ARRANGEMENTS TO FACILITATE THEIR SAFE TRANSPORTATION TO THE UK AND SUBSEQUENT REHOMING.

Activities: For the benefit of the public to relieve the suffering of animals in need of care and attention and in particular to assist with food and veterinary aid to animals in the care of our beneficiaries in Romania as well as to coordinate the preparation and transport to the UK of suitable animals for domestic rehoming.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** OVERSEAS
- Romania
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£172,165	£175,683	-	-
2024-03-31	£170,437	£165,439	-	-
2023-03-31	£170,300	£155,067	-	-

Trustees

Name	Role	Appointed
Michelle Holmes	Chair	2022-03-23
Alice Hodgins		2022-03-23
James Peter Keeling		2022-03-23

ROMANIAN WOOFERS NEED YOU

England & Wales - Charity number 1198353

Accounts

Charity registration number: 1198353



Romanian Woofers Need You

Annual Report and Financial Statements for the Year Ended 31 March 2025

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Romanian Woofers Need You Reference and administration details

Trustees: Michelle Holmes
Alice Hodgins
Peter Keeling

Charity Registration Number: 1198353

Principal Office: 43 Sheffield Road
Glossop
Derbyshire
SK13 8QJ

Independent Examiner: Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

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Romanian Woofers Need You

Trustees Annual Report for the year ended 31st March 2025

The trustees present their report and the unaudited financial statements for the period ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities:

For the benefit of the public to promote humane behaviour towards animals in Romania and the UK by:

- providing support to charities and voluntary not for profit organisations in Romania which provide appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage;
- partnering with charities and voluntary not for profit organisations in Romania and the UK to assess if animals rescued in Romania are suitable for adoption in the UK and, where appropriate, to undertake all required health and behaviour screening and arrangements to facilitate their safe transportation to the UK and subsequent rehoming.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The charity's main activities and who it tries to help are described below. All its charitable activities focus on animal welfare and rescue and are undertaken to further Romanian Woofers Need You's charitable purposes for the public benefit.

Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2025

Activities:

The main activities of the charity during this period, in line with our aims and objectives, have been fundraising through a variety of pursuits including regular raffles, auctions, donation events and occasional appeals for one-off costs such as replacing the hay machine; as well as maintaining the long-term monthly sponsorship schemes for animal transport, food and veterinary aid costs.

The crisis in the UK rescue system has unsurprisingly continued as there has been no appreciable difference in the cost of living which has seen record numbers of dogs in particular being abandoned or handed in to rescue centres in the post-pandemic period. Despite laws in the UK aimed at illegal puppy farming and backyard breeding, without enforcement, this continues mostly unchecked. This in turn also creates pressure on the UK rescue system both to step in to take in dogs considered 'overproduced stock' who would otherwise be destroyed, and to clean up the inadequate adoption processes out of puppy farms and from unscrupulous breeders. All of these and other pressures continue to affect the numbers of placements UK rescues can afford to offer our dogs. However, while the number of animals we are able to import has inevitably fallen post-pandemic, we have also continued not only to maintain relationships with ongoing UK rescue partners, we have also significantly developed a more dedicated partnership with one particular long-term UK rescue partner, who have significantly expanded their intake of our dogs over the last year.

The cost of animal feed has remained high, transportation costs have continued to rise and the number of animals we have transported has increased (243 to March 25 compared to 188 and 189 in the two previous years respectively). These factors are reflected in both the continuation of relatively high levels of aid (£69, 202) and the increase in expenditure on preparation/transportation costs (£85,284 this year compared to £64,005 last year).

Achievements:

In addition to continuing to send regular monthly food aid funds required to meet the needs of the animals in the care of our primary rescue partner during the period, as well as continuing to support a small number of other animal rescuers in Romania to a much lesser extent, we were also able to meet additional substantial challenges:

- first, maintaining extraordinarily high levels of food aid, the bedrock of supporting 400+ animals in situ. We have been able to send over 2500eu per month to largely cover the basic monthly bulk food order for all dogs and cats, as well as an additional approximate 850eu 'Keep them Safe' amount per month to cover the support of other essentials such as special needs food for newborns and weaning puppies, elderly dogs and those on specific diets, cleaning materials, puppy pads etc.

- second, making continual inroads into the very large veterinary debts associated with such a large number of animals in situ and such a large volume of emergency intakes with our primary rescue partner. Specifically, largely through the undaunting efforts of two of the charity's supporters who have maintained a boot sale presence almost weekly through all weathers, over £8000 has been sent this year to help keep the vet bills manageable and to maintain good relations with the local vet practice;

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Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2025

- third, this year we have been able to continue the long-term project of supporting and improving the lives of the 25 rescued horses, Peanut the donkey and the 9 rescued goats with our primary rescue partner. In previous years we have substantially contributed towards the purchase of adjacent land with the longer-term aim of not only producing more 'in-house' hay to avoid high market prices but also eventually of providing more space and stabling on the adjacent land for the horses. This year, we were able to financially contribute approximately half the funds needed to purchase an additional adjacent piece of land, reducing the burden of bank loan debt for our rescue partner. In addition, as well as continuing our monthly 'Keep Them Safe' sponsorship scheme for the horses, donkey and goats, we also sought to raise their profile among our supporters through successful appeals for hay costs and for the purchase of a new hay machine. **(see 'Caring for Larger Animals' below)**

- fourth, having funded the first in a series of visits last year by one of our long-time UK rescue associates in order to gather behavioural assessments of dogs with Simona from the perspective of a UK rehoming rescue, this year we were able to further develop our relationship with this UK rescue, resulting in a greater number of animals being accepted for rehoming; and with the aim of another visit in the planning for next year;

- fifth, despite the large increase in animal transportation costs this year, we have worked hard to ensure the maintenance of a vital reserve fund (£11,000-£16,000) to allow us to continue to support our main beneficiary for one month in the event of adverse circumstances while remedial measures are put in place **(see Reserves Policy for full discussion)**

- finally, and crucially, despite the immense challenges of an ongoing cost of living squeeze and crisis in the UK rescue system, we have continued to engage and maintain both the support of our sponsorship and fundraising base as well as strong relationships with a number of UK rescue/rehoming organisations and as a result were able to transport 243 animals to the UK this year, an almost 30% increase on the previous two years.

Cookie's story is just one of the thousands demonstrating the value of not only supporting Romanian rescuers with funds to be able to feed and vet treat the animals they rescue but crucially to be able to provide a strong, effective, dedicated and experienced 'chain of rescue' along which the animals they have suffered greatly for and sacrificed so much to rescue in desperately unforgiving rural contexts may safely pass to the right homes to best suit their needs.

Romanian Woofers Need You Trustees Annual Report
for the year ended 31st March 2025

Cookie's Story:

Cookie had been badly beaten by a local known animal abuser, he had wounds to his head and a leg broken from blunt force trauma. Just a pup, when Simona managed to rescue him from the man, he was a mess of pain and suffering.



Cookie's Fundraising Appeal in May 2024:

"Cookie ❤️ No puppy should ever look like this 😞 It's not the injuries, the inflamed skin, the wounds, the starvation or even the utter decrepitude: it's not the brokenness of the body – despite the most horrific injuries and the ravages of disease, we've seen thousands of times the miracle of the body's ability to recover with the right support. The spirit, though, is another matter – sometimes the scars never heal, the fear never leaves, the worries bubbling away just under the surface ready for any number of triggers to resurface – the crushed spirit of a baby who should know nothing more than playing with his friends, brought so low he can hardly lift his head. For him, there was just nothing on the horizon still worth even hoping for 😞"



Cookie came in with a broken leg and an immune system on overdrive fighting parasites, wounds and illness, a degraded and already big boy as just a tender baby, a dog Simona thought would never leave as she cried to bring him into a situation without relief or any end in sight. But Cookie does have a chance, a chance in a million for a big boy whose body has worked endlessly to right itself,

Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2025

whose spirits have lifted surrounded by kindness and care. He's playing with his friends now, daily putting distance between his life now and the horrors receding in the rearview mirror of his soul. Cookie's still only a baby, a big, kind and beautiful boy whose spirit we're determined to play our part in mending – he's got his chance in a million to run wonky-legged but free from those horrors of his past into a future of love and comforts and trust and kindness, the life he always deserved. Please be with me this week to make sure Cookie makes it all the way ❤️"

A few months after rescue, getting ready for the bus to the UK:



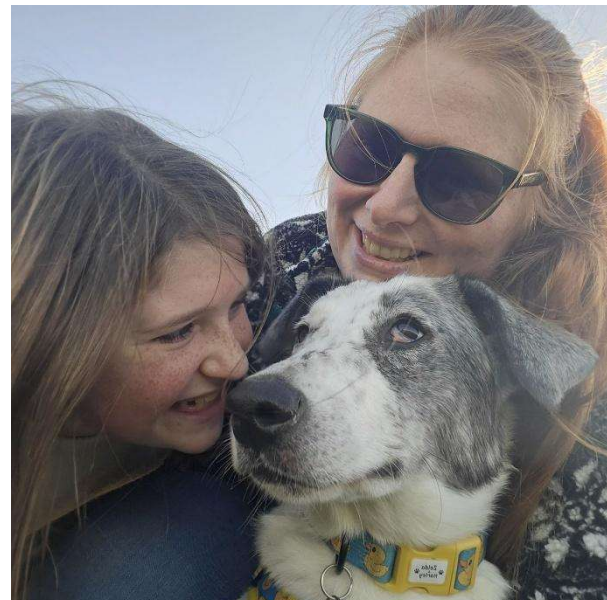
Cookie made it to the UK in August 2024, showing himself to be a kind and loving dog, loving the company of good people and enjoying lots of dog pals too.



Cookie found his permanent home with his right people in December 24. He's been a prize winner ever since, of both dog



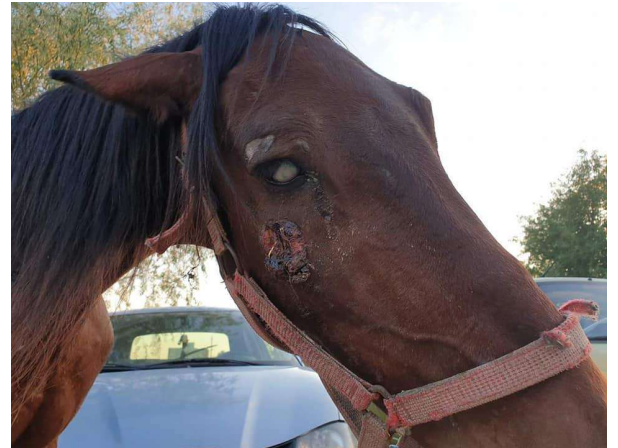
shows and his family's hearts:



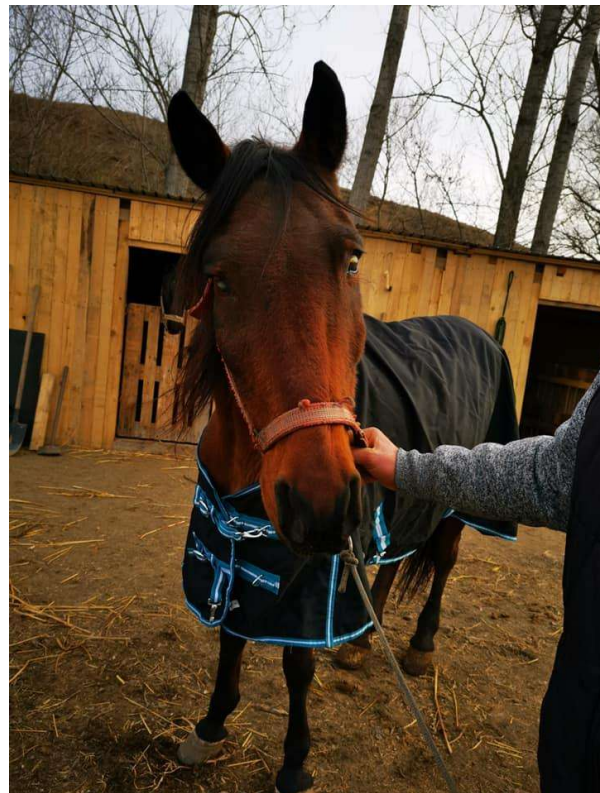
Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2025

Caring for Larger Animals too

Esther had been severely beaten over an extended period of time, had been blinded, wounded, had neurological damage from trauma to the head causing a permanent head tilt, and was finally abandoned to the street where the local authority had been called and were on their way to take her for slaughter. We were able to raise the costs among supporters to pay off the authorities as well as to fund her transport to Simona and the vet treatment for her injuries under the guidance of a specialist equine vet. Unknown to us all at the time in September 2019, Esther was also pregnant and gave birth to a foal a few months later. Alongside our more well-known support for the dogs and cats in Simona's care, we also run a monthly sponsorship scheme to help towards the hay costs for Esther, her daughter Amina and the other 23 equines and 9 goats in Simona's care. This year we also successfully appealed for funds towards the purchase of a replacement hay machine as well as bulk purchases of hay when the market price was at its lowest.



Safe and under treatment:

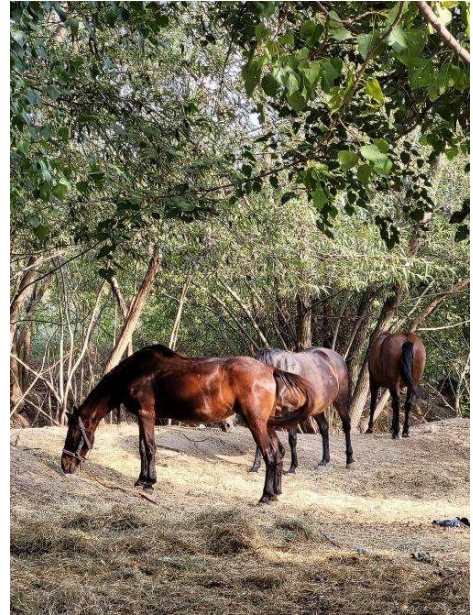


Romanian Woofers Need You Trustees Annual Report
for the year ended 31st March 2025

Esther with her young foal in Summer 2020



Finally this year enjoying the freedom of the land purchased adjacent to Simona to give the horses more space to stretch their legs.



Supporting food security for the larger animals with a replacement hay machine this year for harvesting their own land, as well as buying hay in when the wholesale prices are at their lowest.



Romanian Woofers Need You

Trustees Annual Report for the year ended 31st March 2025

Beneficiaries of our Services:

The main beneficiaries of our services are the animals in the care of our primary rescue partner, Simona Cirnu, in Romania – both in terms of food and veterinary aid funds, for additional ad hoc and ongoing costs associated with the maintenance of equipment, vehicles and accommodations to support those animals; and for the transportation of dogs and cats to the UK for rehoming. In addition to supporting our main rescue partner, we also send smaller amounts of regular food aid funds to longstanding colleagues at the Speranta Pentru Animale NGO shelter for animals in the same area of Romania; as well as smaller ad hoc and emergency funds to related NGOs and not for profit animal welfare organisations who work in connection with our primary rescue partner. We have been able to maintain in large part the provision of food required for approximately 400 dogs and cats as well as a proportion of hay costs for 25 equines and 8 goats. We have also been able to contribute in large part towards the maintenance and renewal of accommodations in respect of kennels, safe enclosures, fencing etc for all the animals in the care of our primary rescue partner.

Financial Review

During the year, the charity received a slightly increased income of £172,165 (2024: £170,437) with a larger increase in outgoings: £175,683 (2023: £165,439), giving a year end deficit of £3,518 (2024: surplus of £4,998). Donations are received from voluntary public donations and Gift Aid as well as through a variety of fundraising activities including appeals, donation events, raffles, pop-up shops and auctions. The trustees continually monitor incomings and outgoings to ensure the charity is operating within its resources.

Reserves policy:

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board periodically reviews the reserves policy and have agreed again this year that working towards a target range of unrestricted general funds, also known as free reserves, of £11,000-£15,125 is appropriate given the risks faced by the charity and the sustainability of its different income streams. Free reserves this year were £16,713, after releasing the £5,000 previously held towards our previously stated aim of developing a capital fund for the purchase of land adjacent to the residence of our primary rescue partner. The reserves policy will be reviewed annually by the trustees to ensure it remains relevant to the charity's strategic short and longer-term financial goals.

Structure, governance and management:

The charity is a Charitable Incorporated Organisation governed by the foundation document dated 23rd March 2022. The management of the Trust is the responsibility of the Trustees. In the event of a vacancy in the position of Trustee any suitable applicants to fill the post will be considered for suitability by the existing Trustees. The Trustees have undertaken a risk assessment in order to identify any risks to which the Trust is exposed. Systems have been established to mitigate risks. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity.

Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2025

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

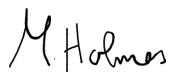
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on and signed on their behalf by



.....

Michelle Holmes

Trustee

Romanian Woofers Need You

Independent examiner's report to the trustees

for the period ended 31 March 2025

I report on the accounts of the charity for the period ended 31 March 2025 set out on pages 12 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

23 / 09 / 2025

Romanian Woofers Need You
Statement of Financial Activities
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>
Income from:							
Donations and legacies	3	108,770	-	108,770	111,764	-	111,764
Other trading activities	4	63,395	-	63,395	58,673	-	58,673
Total income		172,165	-	172,165	170,437	-	170,437
Expenditure on:							
Raising funds	5	18,863	-	18,863	18,924	-	18,924
Charitable activities	6	156,820	-	156,820	146,515	-	146,515
Total expenditure		175,683	-	175,683	165,439	-	165,439
Net income/(expenditure) for the year	7	(3,518)	-	(3,518)	4,998	-	4,998
Net movement in funds for the year		(3,518)	-	(3,518)	4,998	-	4,998
Reconciliation of funds							
Total funds brought forward		20,231	-	20,231	15,233	-	15,233
Total funds carried forward		16,713	-	16,713	20,231	-	20,231

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Romanian Woofers Need You
Charity No.1198383
Balance sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Stock	10	1,007		1,483	
Debtors	11	1,025		1,681	
Cash at bank and in hand		16,121		19,071	
		<hr/>		<hr/>	
Total current assets		18,153		22,235	
Liabilities					
Creditors: amounts falling due in less than one year	12	(1,440)		(2,004)	
		<hr/>		<hr/>	
Net current assets			16,713		20,231
			<hr/>		<hr/>
Total assets less current liabilities			16,713		20,231
			<hr/>		<hr/>
Net assets			16,713		20,231
			<hr/> <hr/>		<hr/> <hr/>
The funds of the charity:					
Restricted income funds			-		-
Unrestricted income funds	13		16,713		20,231
			<hr/>		<hr/>
Total charity funds			16,713		20,231
			<hr/> <hr/>		<hr/> <hr/>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 14 to 19 form part of these accounts.

Approved by the trustees on **21 / 09 / 2025** and signed on their behalf by:



Michelle Holmes (Trustee)



Alice Hodgins (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Romanian Woofers Need You meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of purchasing goods for the auction, sales, and other
- Expenditure on charitable activities includes the costs of animal transports and aid undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Stock

Stock are items purchased by the charity for auction, sales and other fundraising events and include items such as pet food and animal accessories. These are valued at the lower of cost and net realisable value. The proceeds of auction and sales have been categorised as 'Income from other trading activities' in the Statement of Financial Activities. There are also some donated items but these are difficult to value and the cost of doing so would outweigh any benefit to users of the accounts. Stock of donated goods has therefore not been included in these accounts and the income has only been recognised when the stock is sold.

g Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Romanian Woofers Need You
Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Donations	98,292	-	98,292	97,865	-	97,865
Gift aid	10,478	-	10,478	13,899	-	13,899
Total	108,770	-	108,770	111,764	-	111,764

4 Income from other trading activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Auction and Sales	57,657	-	57,657	50,708	-	50,708
Auction and Sales -postage	5,738	-	5,738	7,965	-	7,965
Total	63,395	-	63,395	58,673	-	58,673

5 Cost of raising funds

	Unrestricted £	Restricted £	2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2024</i> £
Fundraising Expenses	11,611	-	11,611	10,504	-	10,504
Auction and Sales - Postage	6,735	-	6,735	7,965	-	7,965
General Postage, Printing and Stationery	270	-	270	397	-	397
General Expenses	247	-	247	58	-	58
	18,863	-	18,863	18,924	-	18,924

Romanian Woofers Need You
Notes to the accounts for the year ended 31 March 2025 (continued)

6 Analysis of expenditure on charitable activities

	2025	2024
	£	£
Animal transport costs	85,284	64,005
Aid	69,202	75,088
Kennelling	-	5,298
Romania animal assessment visit	867	-
Accountancy	1,440	2,124
Other expenses	27	-
	<u>156,820</u>	<u>146,515</u>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	2024
	£	£
Independent examiner's fee	1,440	1,644
	<u>1,440</u>	<u>1,644</u>

8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

The Paypal account is on Michelle's name. Michelle is acting as trustee of charity assests.

9 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Romanian Woofers Need You
Notes to the accounts for the year ended 31 March 2025 (continued)

10 Stock	2025 £	2024 £
Goods for resale	1,007	1,483
	<hr/>	<hr/>
	1,007	1,483
	<hr/> <hr/>	<hr/> <hr/>
11 Debtors	2025 £	2024 £
Other debtors	1,025	1,681
	<hr/>	<hr/>
	1,025	1,681
	<hr/> <hr/>	<hr/> <hr/>
12 Creditors: amounts falling due within one year	2025 £	2024 £
Other creditors and accruals	1,440	2,004
	<hr/>	<hr/>
	1,440	2,004
	<hr/> <hr/>	<hr/> <hr/>

Romanian Woofers Need You
Notes to the accounts for the year ended 31 March 2025 (continued)

13 Analysis of movements in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
General fund	15,231	172,165	(175,683)	5,000	16,713
Designated land func	5,000	-	-	(5,000)	-
Total	20,231	172,165	(175,683)	-	16,713

Comparative period

	<i>Balance at registration £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2024 £</i>
<i>General fund</i>	<i>15,233</i>	<i>170,437</i>	<i>(165,439)</i>	<i>(5,000)</i>	<i>15,231</i>
<i>Designated land func</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5,000</i>	<i>5,000</i>
Total	15,233	170,437	(165,439)	-	20,231

Designated land fund

A fund towards the purchase of further lands adjacent to the property of the primary rescue partner to facilitate the greater production of in-house hay as well as the permanent transfer of horses to enable more space and enrichment for those animals permanently in situ.

14 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Net current assets/(liabilities)	16,713	-	-	16,713
Total	16,713	-	-	16,713

Comparative period

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>
<i>Net current assets/(liabilities)</i>	<i>20,231</i>	<i>-</i>	<i>-</i>	<i>20,231</i>
Total	20,231	-	-	20,231

ROMANIAN WOOFERS NEED YOU

England & Wales - Charity number 1198353

Accounts

Charity registration number: 1198353



Romanian Woofers Need You

Annual Report and Financial Statements for the Year Ended 31 March 2024

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Romanian Woofers Need You Reference and administration details

Trustees: Michelle Holmes
Alice Hodgins
Peter Keeling

Charity Registration Number: 1198353

Principal Office: 43 Sheffield Road
Glossop
Derbyshire
SK13 8QJ

Independent Examiner: Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

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Romanian Woofers Need You

Trustees Annual Report for the year ended 31st March 2024

The trustees present their report and the unaudited financial statements for the period ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities:

For the benefit of the public to promote humane behaviour towards animals in Romania and the UK by:

- providing support to charities and voluntary not for profit organisations in Romania which provide appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage;
- partnering with charities and voluntary not for profit organisations in Romania and the UK to assess if animals rescued in Romania are suitable for adoption in the UK and, where appropriate, to undertake all required health and behaviour screening and arrangements to facilitate their safe transportation to the UK and subsequent rehoming.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The charity's main activities and who it tries to help are described below. All its charitable activities focus on animal welfare and rescue and are undertaken to further Romanian Woofers Need You's charitable purposes for the public benefit.

Activities:

The main activities of the charity during this period, in line with our aims and objectives, have been fundraising through a variety of pursuits including regular raffles, auctions, donation events and appeals as well as maintaining various monthly sponsorship schemes for animal transport, food and veterinary aid costs and for key project costs such as the purchase of agricultural land and associated machinery for the production of hay for the horses and goats.

The combined effects of post-pandemic returns to pre-pandemic living/working arrangements and the cost of living squeeze in the UK have seen in a large increase in the numbers of UK pets being given up for rehoming and strays being taken into the pound system for UK rescues to pick up, resulting in a UK-wide crisis in the rescue system. Too few places for too many animals needing them, an increase in the level of behavioural difficulties in particular among many post-pandemic dogs, and many more animals inevitably being euthanized in the pound system for lack of rescue space to come out to – all of

Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2024

these factors have created overwhelming stress in the system and on the people running the rescues within it. The knock-on effects of all of this have meant a worsening of the ability of most UK rescues to offer space to overseas dogs and a consequent continuation of the charity's reduction in the transportation of dogs to the UK.

The costs of animal feed have remained high and transportation costs have increased, as is reflected in the continuation of high levels of aid (£75,088 this year) and the difference in expenditure on preparation/transportation (an increase of approximately £6,000 with virtually no change in the numbers of animals [187 to year end March 23 compared to 189 to year end March 24]).

Achievements and performance:

In addition to sending regular food aid funds required to meet the needs of the animals in the care of our primary rescue partner during the period, as well as continuing to support a small number of other animal rescuers in Romania to a much lesser extent, we also took on additional substantial challenges:

- **first**, maintaining extraordinarily high levels of food aid, the bedrock of supporting 400+ animals in situ. We have been able to send just over 3000 eu per month to cover the basic monthly bulk food order for all dogs and cats, as well as an additional approximate £1000 'Keep them Safe' amount per month to support, among other things, special needs food for puppies, elderly dogs and those on specific diets;

- **second**, making continual inroads into the very large veterinary debts associated with such a large number of animals in situ with our primary rescue partner. Specifically, largely through the undaunting efforts of two of the charity's supporters who have maintained a boot sale presence almost weekly through all weathers, close to £10,000 has been sent this year to keep the vet bills manageable and to maintain good relations with the local vet practice;

- **third**, this year we have been able to continue the long-term project of purchasing adjacent lands in order to provide an in-house production of hay for the horses and goats, thereby reducing the reliance on buying in hay at market driven prices. In October, we sent almost £4,500 towards the purchase of a second piece of land nearby with the long-term aim of being able to combine this with other desirable strips to exchange with a larger piece of adjacent lands for the permanent relocation of the horses and stables to a richer and more spacious environment than they are currently allowed;

- **fourth**, we were extremely pleased to have been able to fund the first in a series of visits by one of our long-time UK rescue associates with the purpose of producing a large and detailed catalogue of behaviourally assessed dogs for promotion in the UK. This visit was particularly successful with a large number of assessed dogs being promoted, accepted for UK rescue spaces and transported to the UK for rehoming. Bill's story exemplifies the additional value of this programme:

Romanian Woofers Need You

Trustees Annual Report for the year ended 31st March 2024

Case Study: Bill

Bill is a large dog, a large black dog: one of the hardest to rehome profile dogs for any UK rescue: big, black and from overseas. Simona was called out to a dog abandoned in the hospital yard, a notorious dumping ground for puppies. The caller had asked her to come and take him to be euthanised, believing he was in too poor a state to recover. And indeed Bill was covered in severe demodectic mange, almost bald, emaciated and infested with parasites, a walking ghoul.



But having rescued thousands of dogs, hundreds in such despicable conditions it beggars belief they could ever survive or recover, Simona had different ideas - because with care, good food and safety, scores and scores of them do. She believed Bill deserved a chance and she was determined to give it to him. Over three months or so, Bill gained weight, was cleared of infections, the demodex was under control and his fur was growing back. Pictured here with our visiting UK colleague.

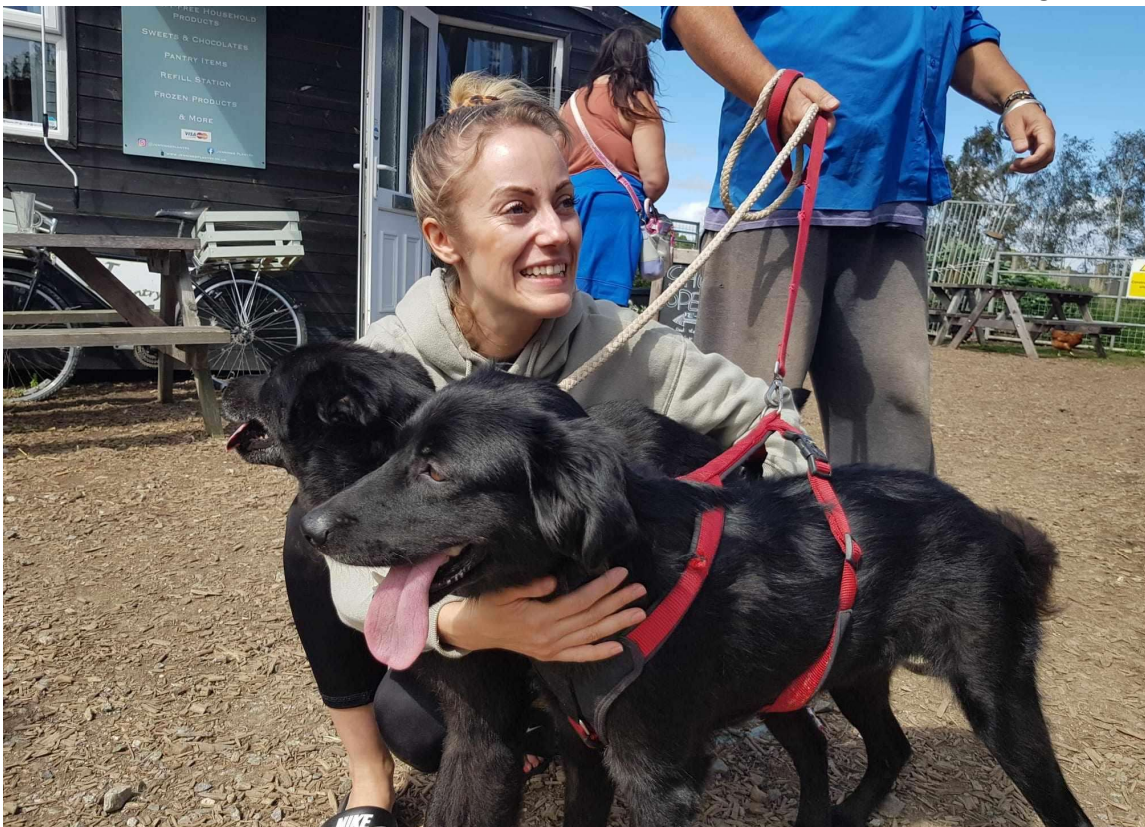


Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2024

But... he was now a large black dog in a Romanian rescue with severely limited chances of making it out, given his profile as exactly that: one of the hardest to rehome profile dogs for any UK rescue. This is where our programme of visits by an experienced UK rescue colleague has been vital many times over. With detailed behavioural assessments of some of the harder to rehome profile dogs, we've been able to clearly demonstrate to our UK rescue partners that while some dogs may be large, black or otherwise deemed less desirable to the UK adopting public, their personalities and behaviour with a visiting stranger has shone through as exceptional. With lots of video evidence and testimony from our visiting colleague, we were able to place Bill with one of our UK rescue partner organisations here, together with another large black dog (in for a penny, in for a pound?!) – and happily, BOTH were remarkably quickly and successfully rehomed. Big, black, beautiful and wonderful dogs living their happy ever afters thanks to our visitor assessment programme.



Pictured here in the UK on a visit from our UK visiting assessor.



Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2024

- **fifth**, maintaining a vital reserve fund to allow us to continue to support our main beneficiary for one month in the event of adverse circumstances while remedial measures are put in place (see Appendix 1 of our 2022-2023 Annual Report for a detailed discussion of reserves and the charity's Reserves Policy);

- **finally**, and crucially, despite the immense challenges of an ongoing cost of living squeeze and the aforementioned crisis in the UK rescue system, we have continued to engage and maintain both the support of our sponsorship and fundraising base as well as strong relationships with a number of UK rescue/rehoming organisations and as a result were able to transport 189 animals to the UK this year. Bruni, Meg and Dora's stories are just three of the thousands demonstrating the value of not only supporting Romanian rescuers with funds to be able to feed and vet treat the animals they rescue but crucially to be able to provide a strong, effective, dedicated and experienced 'chain of rescue' along which the animals they have suffered greatly for and sacrificed so much to rescue in desperately unforgiving rural contexts may safely pass to the right homes to best suit their needs.

Case Study: Meg & Dora:

Meg and Dora were found in the high Summer of 2023 with temperatures reaching almost 40 degrees. While out on a work visit to measure fields with a colleague, Simona, our primary rescue partner, spotted movement and on investigation found two small dogs cowering and on the point of collapse from heat exhaustion in the bushes. Clearly abandoned there in the middle of nowhere, Meg, the older girl and Dora's mother, was in a dreadful state with hundreds of grass seeds burrowed into her paws, her armpits, ears and throat. Both of them were near starvation and covered in parasites – both needed care, but Meg required hours and hours of careful extraction of grass seeds and maggots from the wounds created by them, with vet visits to extract them from deep in her throat.



Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2024



Without doubt these two small girls would not have survived the day, but social norms still dictated that Simona had to beg her colleague to allow them in her car back to the office for Simona to be able to take them home; to allow them to survive. After some weeks, they were both physically healed, ready to travel, accepted by one of our long-standing UK rescue partner organisations, and prepared for transport and onwards into UK foster. But as so often, there was one further unexpected

twist in their story: on the day of travel, Meg's microchip failed and so her daughter Dora left without her, the two separated for probably the first time in their lives.

Dora waited patiently in foster for the next few weeks while Meg's microchip and paperwork were resolved, content but quiet.



When Meg finally arrived, the greeting she received from Dora as she came out of her transport crate was a picture never to be erased: a little tail wagging her whole body in joy, running backwards and forwards to kiss Meg and dance, back to kiss Meg and dance again. The two were reunited and, very happily indeed, adopted together.



Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2024

Case Study: Bruni (cart girl)

Bruni was an older girl Simona had been aware of straying around the village for a little while, once owned but finding herself abandoned in old age like many others. Being always beyond full, Simona was unable immediately to find the space to take her, and so Bruni became one of the many strays Simona fed on the street, hoping she would survive long enough while waiting for a space to be taken into. However, being friendly and trusting, unfortunately for Bruni, this meant that she was soon owned on the streets by village youth who tied her to a cart and beat her with sticks to perform for them, dragging loads for them up and down the street.



Despite the lack of space, when Simona saw the boys with sticks, she knew that like so many others before her, Bruni wouldn't last long in the increasing brutality of her situation. She stepped in, remonstrated with the boys and took Bruni away in her van. From the first moments, Bruni proved herself to be an instantly loving and trusting girl who wanted nothing more than a bowl of food and a simple acknowledgement. Her tail wagged as soon as Simona appeared and after a short time out in the yard to stretch her legs, took herself voluntarily back to her crate in the stable, the only corner that could be found to keep her, but her own precious safe space.



Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2024

Thanks to the maintenance of strong and trusting relationships with several UK rescue partner organisations in the UK, Bruni, despite being another old black dog, was accepted for a placement. And while she is a loving, funny, friendly and trusting girl, Bruni remains in her rescue placement with all its daily enrichment and training programmes designed with Romanian dogs in mind –



because despite being one of thousands in the rescue system, she is considered by our dedicated, compassionate and professional rescue partners as precious and worth all of our collective efforts not simply to rehome, but to rehome well. Bruni will continue to enjoy all her new friends – canine and human - food and activities until the day the right home comes along to meet all her needs.



Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2024

Beneficiaries of our Services:

The main beneficiaries of our services are the animals in the care of our primary rescue partner, Simona Cirnu, in Romania – both in terms of food and veterinary aid funds, for additional ad hoc and ongoing costs associated with the maintenance of equipment, vehicles and accommodations to support those animals; and for the transportation of dogs and cats to the UK for rehoming. In addition to supporting our main rescue partner, we also send smaller amounts of regular food aid funds to longstanding colleagues at the Speranta Pentru Animale NGO shelter for animals in the same area of Romania; as well as smaller ad hoc and emergency funds to related NGOs and not for profit animal welfare organisations who work in connection with our primary rescue partner. We have been able to maintain in large part the provision of food required for approximately 400 dogs and cats as well as a proportion of hay costs for 25 equines and 8 goats. We have also been able to contribute in large part towards the maintenance and renewal of accommodations in respect of kennels, safe enclosures, fencing etc for all the animals in the care of our primary rescue partner.

Romanian Woofers Need You
Trustees Annual Report for the year ended 31st March 2024

Financial Review

During the year, the charity received a slightly increased income of £170,437 with a larger increase in outgoings: £165,439, giving a year end surplus of £4,998. Donations are received from voluntary public donations and Gift Aid as well as through a variety of fundraising activities including appeals, donation events, raffles, pop-up shops and auctions. The trustees continually monitor incomings and outgoings to ensure the charity is operating within its resources.

Reserves policy:

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board periodically reviews the reserves policy and have agreed again this year that working towards a target range of unrestricted general funds, also known as free reserves, of £11,000-£15,125 is appropriate given the risks faced by the charity and the sustainability of its different income streams. Free reserves this year were £20,231, enabling the charity to hold an approximate £5,000 towards our previously stated aim of developing a capital fund for the purchase of land adjacent to the residence of our primary rescue partner. (See Appendix 1 of the 2023 Annual Report for the trustee's full discussion of reserves and land expansion plans). The reserves policy will be reviewed annually by the trustees to ensure it remains relevant to the charity's strategic short and longer-term financial goals.

Structure, governance and management:

The charity is a Charitable Incorporated Organisation governed by the foundation document dated 23rd March 2022. The management of the Trust is the responsibility of the Trustees. In the event of a vacancy in the position of Trustee any suitable applicants to fill the post will be considered for suitability by the existing Trustees. The Trustees have undertaken a risk assessment in order to identify any risks to which the Trust is exposed. Systems have been established to mitigate risks. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity.

Romanian Woofers Need You
Trustees Annual Report for the year ended 31st March 2024

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

09 / 09 / 2024

The trustees' annual report has been approved by the trustees on and signed on their behalf by



.....

Michelle Holmes

Trustee

Romanian Woofers Need You

Independent examiner's report to the trustees

for the period ended 31 March 2024

I report on the accounts of the charity for the period ended 31 March 2024 set out on pages 14 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

09 / 09 / 2024

Romanian Woofers Need You
Charity No.1198383
Statement of Financial Activities
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total funds</i> 2023 £
Income from:							
Donations and legacies	3	111,764	-	111,764	134,943	-	134,943
Other trading activities	4	58,673	-	58,673	42,799	-	42,799
Total income		170,437	-	170,437	177,742	-	177,742
Expenditure on:							
Raising funds	5	18,924	-	18,924	15,978	-	15,978
Charitable activities	6	146,515	-	146,515	146,531	-	146,531
Total expenditure		165,439	-	165,439	162,509	-	162,509
Net income/(expenditure) for the year	7	4,998	-	4,998	15,233	-	15,233
Net movement in funds for the year		4,998	-	4,998	15,233	-	15,233
Reconciliation of funds							
Total funds brought forward		15,233	-	15,233	-	-	-
Total funds carried forward		20,231	-	20,231	15,233	-	15,233

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.


Romanian Woofers Need You
Charity No.1198383
Balance sheet as at 31 March 2023

	Note	2024		2023	
		£	£	£	£
Current assets					
Stock	10	1,483		1,120	
Debtors	11	1,681		1,739	
Cash at bank and in hand		19,071		13,814	
		<hr/>		<hr/>	
Total current assets		22,235		16,673	
Liabilities					
Creditors: amounts falling due in less than one year	12	(2,004)		(1,440)	
		<hr/>		<hr/>	
Net current assets			20,231		15,233
			<hr/>		<hr/>
Total assets less current liabilities			20,231		15,233
			<hr/>		<hr/>
Net assets			20,231		15,233
			<hr/> <hr/>		<hr/> <hr/>
The funds of the charity:					
Restricted income funds			-		-
Unrestricted income funds	13		20,231		15,233
			<hr/>		<hr/>
Total charity funds			20,231		15,233
			<hr/> <hr/>		<hr/> <hr/>


For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 16 to 21 form part of these accounts.

Approved by the trustees on 09 / 09 / 2024 and signed on their behalf by:


.....

Michelle Holmes (Trustee)


.....

Alice Hodgins (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Romanian Woofers Need You meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of purchasing goods for the auction, sales, and other
- Expenditure on charitable activities includes the costs of animal transports and aid undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Stock

Stock are items purchased by the charity for auction, sales and other fundraising events and include items such as pet food and animal accessories. These are valued at the lower of cost and net realisable value. The proceeds of auction and sales have been categorised as 'Income from other trading activities' in the Statement of Financial Activities. There are also some donated items but these are difficult to value and the cost of doing so would outweigh any benefit to users of the accounts. Stock of donated goods has therefore not been included in these accounts and the income has only been recognised when the stock is sold.

g Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar

i Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Romanian Woofers Need You
Charity No.1198383
Notes to the accounts for the year ended 31 March 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Donations	97,865	-	97,865	121,523	-	121,523
Gift aid	13,899	-	13,899	13,420	-	13,420
Total	111,764	-	111,764	134,943	-	134,943

4 Income from other trading activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Auction and Sales	50,708	-	50,708	35,357	-	35,357
Auction and Sales -postage	7,965	-	7,965	7,442	-	7,442
Total	58,673	-	58,673	42,799	-	42,799

5 Cost of raising funds

	Unrestricted £	Restricted £	2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2023</i> £
Fundraising Expenses	10,504	-	10,504	7,672	-	7,672
Auction and Sales - Postage	7,965	-	7,965	7,442	-	7,442
General Postage, Printing and Stationery	397	-	397	500	-	500
General Expenses	58	-	58	364	-	364
	18,924	-	18,924	15,978	-	15,978

Romanian Woofers Need You
Charity No.1198383
Notes to the accounts for the year ended 31 March 2024 (continued)

6 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Animal transport costs	64,005	58,385
Aid	75,088	86,406
Kennelling	5,298	-
Accountancy	2,124	1,440
Professional Fee	-	300
	146,515	146,531
Total expenditure - all unrestricted	146,515	146,531

7 Net income/(expenditure) for the year

	2024	2023
	£	£
This is stated after charging/(crediting):		
Independent examiner's fee	1,644	1,440
	1,644	1,440

8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

The Paypal account is on Michelle's name. Michelle is acting as trustee of charity assets.

9 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Romanian Woofers Need You
Charity No.1198383
Notes to the accounts for the year ended 31 March 2024 (continued)

10 Stock	2024 £	2023 £
Goods for resale	1,483	1,120
	<hr/>	<hr/>
	1,483	1,120
	<hr/> <hr/>	<hr/> <hr/>
11 Debtors	2024 £	2023 £
Other debtors	1,681	1,739
	<hr/>	<hr/>
	1,681	1,739
	<hr/> <hr/>	<hr/> <hr/>
12 Creditors: amounts falling due within one year	2024 £	2023 £
Other creditors and accruals	2,004	1,440
	<hr/>	<hr/>
	2,004	1,440
	<hr/> <hr/>	<hr/> <hr/>

Romanian Woofers Need You
Charity No.1198383
Notes to the accounts for the year ended 31 March 2024 (continued)

13 Analysis of movements in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
General fund	15,233	170,437	(165,439)	(5,000)	15,231
Designated land fund	-	-	-	5,000	5,000
Total	15,233	170,437	(165,439)	-	20,231

Comparative period

	Balance at registration £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
General fund	-	177,742	(162,509)	-	15,233
Total	-	177,742	(162,509)	-	15,233

Designated land fund

A fund towards the purchase of further lands adjacent to the property of the primary rescue partner to facilitate the greater production of in-house hay as well as the permanent transfer of horses to enable more space and enrichment for those animals permanently in situ.

14 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Net current assets/(liabilities)	15,231	5,000	-	20,231
Total	15,231	5,000	-	20,231

Comparative period

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Net current assets/(liabilities)	15,233	-	-	15,233
Total	15,233	-	-	15,233

ROMANIAN WOOFERS NEED YOU

England & Wales - Charity number 1198353

Accounts

Charity registration number: 1198353



Romanian Woofers Need You

Annual Report and Financial Statements for the Year Ended 31 March 2023

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Romanian Woofers Need You Reference and administration details

Trustees: Ms Michelle Holmes
Ms Alice Hodgins
Mr Peter Keeling

Charity Registration Number: 1198353

Principal Office: 43 Sheffield Road
Glossop
Derbyshire
SK13 8QJ

Independent Examiner: Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Romanian Woofers Need You

Trustees Annual Report for the year ended 31st March 2023

The trustees present their report and the unaudited financial statements for the period ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities:

For the benefit of the public to promote humane behaviour towards animals in Romania and the UK by:

- providing support to charities and voluntary not for profit organisations in Romania which provide appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage;
- partnering with charities and voluntary not for profit organisations in Romania and the UK to assess if animals rescued in Romania are suitable for adoption in the UK and, where appropriate, to undertake all required health and behaviour screening and arrangements to facilitate their safe transportation to the UK and subsequent rehoming.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The charity's main activities and who it tries to help are described below. All its charitable activities focus on animal welfare and rescue and are undertaken to further Romanian Woofers Need You's charitable purposes for the public benefit.

Activities:

The main activities of the charity during this period, in line with our aims and objectives, have been fundraising through a variety of pursuits including regular raffles, auctions, donation events and appeals as well as various monthly sponsorship schemes for animal transport, food and veterinary aid costs and for key project costs such as the purchase of land, machinery and an animal transport vehicle.

The charity was impacted by a number of extraordinary external circumstances during the period which required a responsive deviation from the norm in terms of numbers of animals transported to the UK and the amount of aid required by our Romanian partners. First, an almost overnight ballooning of animal feed costs as a result of grain shortages immediately following the invasion of Ukraine in February 2022 resulted in the need for a significantly higher injection of monthly food aid; and second, the UK government's biosecurity response to the large numbers of un-passported and unvaccinated animals seeking refuge in Romania from Ukraine resulted in an effectively 9-month long travel suspension from April-December 2022. The combined effects of the large increase in animal feed costs and the decrease in numbers of animals being transported to the UK (approximately 40% of the numbers in previous years) is reflected in the unusually low transport costs for the year as well as in the unusually high aid costs for the year.

As a result of the travel suspension, the charity engaged in campaigning, petitioning and lobbying the UK government to lift the ban for charities and organisations with clearly defined good practice biosecurity protocols in

Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2023

place. The ban was lifted at the end of October 2022 under new import-licensing conditions; the charity immediately applied for and was granted the Approved Importer License in time for the first animal transport from Romania to the UK under the new scheme in early December 2022.

Achievements and performance:

In addition to sending regular and significantly increased food aid funds required to meet the needs of the animals in the care of our primary rescue partner during the period, as well as continuing to support a small number of other animal rescuers in Romania to a much lesser extent, we also took on additional substantial challenges:

- first, raising over £3000 in March and April 2022 towards the purchase of fields adjacent to our primary Romanian rescue partner's property for both the cultivation of hay to reduce the costs of buying in hay at inflated costs for the 25 resident equines and 9 goats; and to build towards being able to provide an area for the building of larger stables and to enable greater free-roaming paddock areas for the same animals;
- second, raising approximately £3000 in August 2022 towards the purchase of a hay machine to reduce the intensity of labour required and to increase efficiency in harvesting hay from the adjacent cultivated fields;
- third, raising over £8000 in December 2022 and January 2023 towards the purchase of a replacement van fit for the purpose of transporting rescued animals, particularly to and from veterinary and in particular spay/neutering visits in extremes of hot and cold temperatures;
- fourth, establishing a vital reserve fund to allow us to continue to support our main beneficiary for one month in the event of adverse circumstances while remedial measures are put in place (see **Appendix 1** discussion on Reserves);
- fifth, developing a programme of annual visits to our main beneficiary in partnership with a UK-based animal rescue colleague experienced in working with Romanian dogs. The main purpose of the programme is the improvement to the quality of behavioural assessment and identification of animals suitable for transportation to and domestic rehoming in the UK. Whilst the objectives are not to provide an audit or formal inspection, the programme does offer the added value of due diligence through its ability to highlight areas of particular need both for the immediate and longer term from an independent viewpoint;
- finally, and crucially, despite the travel suspension from April 2022 until effectively December 2022, we continued to engage and maintain both the support of our sponsorship and fundraising base as well as strong relationships with a number of UK rescue/rehoming organisations and as a result were able to transport 174 animals to the UK (approximately 40% of the annual number in each of the previous years of operation) in just two months (April & December 2022).

Beneficiaries of our Services:

The main beneficiaries of our services are the animals in the care of our primary rescue partner, Simona Cirnu, in Romania – both in terms of food and veterinary aid funds, for additional ad hoc and ongoing costs associated with the maintenance of equipment, vehicles and accommodations to support those animals; and for the transportation of dogs and cats to the UK for rehoming.

Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2023

In addition to supporting our main rescue partner, we also send smaller amounts of regular food aid funds to longstanding colleagues at the Speranta pentru Animale NGO shelter for animals in the same area of Romania; as well as smaller ad hoc and emergency funds to related NGOs and not for profit animal welfare organisations who work in connection with our primary rescue partner.

In this way, we have been able to maintain the majority contribution to the provision of food required for approximately 400-450 dogs and cats as well as a proportion of hay costs for 25 horses and 9 goats. We have also been able to contribute in large part towards the maintenance and renewal of accommodations in respect of kennels, safe enclosures, fencing etc for all the animals in the care of our primary rescue partner.

Financial Review

During the year, the charity received donations of £170,300 with outgoings of £155,067 giving a year end surplus of £15,233. Donations are received from voluntary public donations and Gift Aid as well as through a variety of fundraising activities including appeals, donation events, raffles, pop-up shops and auctions.

The trustees continually monitor incomings and outgoings to ensure the charity is operating within its resources.

Reserves policy:

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that working towards a target range of unrestricted general funds, also known as free reserves, of £11,000-£15,125 is appropriate given the risks faced by the charity and the sustainability of its different income streams. Free reserves were £15,233. (See **Appendix 1** for the trustee's full discussion of reserves).

The reserves policy will be reviewed annually by the trustees to ensure it remains relevant to the charity's strategic short and longer-term financial goals.

Structure, governance and management:

The charity is a Charitable Incorporated Organisation governed by the foundation document dated 23rd March 2022.

The management of the Trust is the responsibility of the Trustees. In the event of a vacancy in the position of Trustee any suitable applicants to fill the post will be considered for suitability by the existing Trustees. The Trustees have undertaken a risk assessment in order to identify any risks to which the Trust is exposed. Systems have been established to mitigate risks.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity.

Romanian Woofers Need You
Trustees Annual Report for the year ended 31st March 2023

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

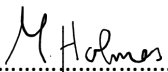
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 25th January 2024 and signed on their behalf by


.....

Michelle Holmes

Trustee

Romanian Woofers Need You

Independent examiner's report to the trustees

for the period ended 31 March 2023

I report on the accounts of the charity for the period ended 31 March 2023 set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

20 / 02 / 2024

Romanian Woofers Need You
Statement of Financial Activities
(including Income and Expenditure account)
for the period ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income from:				
Donations and legacies	3	134,943	-	134,943
Other trading activities	4	35,357	-	35,357
Total income		170,300	-	170,300
Expenditure on:				
Raising funds	5	8,536	-	8,536
Charitable activities	6	146,531	-	146,531
Total expenditure		155,067	-	155,067
Net income/(expenditure) for the year	7	15,233	-	15,233
Net movement in funds for the year		15,233	-	15,233
Reconciliation of funds				
Total funds brought forward		-	-	-
Total funds carried forward		15,233	-	15,233

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Romanian Woofers Need You
Charity number 1198383

Balance sheet as at 31 March 2023

	Note	2023	
		£	£
Current assets			
Stock	10	1,120	
Debtors	11	1,739	
Cash at bank and in hand		13,814	
		<hr/>	
Total current assets		16,673	
Liabilities			
Creditors: amounts falling due in less than one year	12	(1,440)	
		<hr/>	
Net current assets			15,233
			<hr/>
Total assets less current liabilities			15,233
Net assets			15,233
			<hr/> <hr/>
The funds of the charity:			
Restricted income funds			-
Unrestricted income funds	13		15,233
			<hr/>
Total charity funds			15,233
			<hr/> <hr/>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 9 to 14 form part of these accounts.

Approved by the trustees on 20 / 02 / 2024 and signed on their behalf



Michelle Holmes (Trustee)



Alice Hodgins (Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Romanian Woofers Need You meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of purchasing goods for the auction, sales, and other fundraising events requiring goods
- Expenditure on charitable activities includes the costs of animal transports and aid undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Stock

Stock are items purchased by the charity for auction, sales and other fundraising events and include items such as pet food and animal accessories. These are valued at the lower of cost and net realisable value. The proceeds of auction and sales have been categorised as 'Income from other trading activities' in the Statement of Financial Activities. There are also some donated items but these are difficult to value and the cost of doing so would outweigh any benefit to users of the accounts. Stock of donated goods has therefore not been included in these accounts and the income has only been recognised when the stock is sold.

g Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar

i Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission and has no share capital. The registered office address is disclosed on page 1.

Romanian Woofers Need You

Notes to the accounts for the period ended 31 March 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £
Donations	121,523	-	121,523
Gift aid	13,420	-	13,420
	134,943	-	134,943
Total	134,943	-	134,943

4 Income from other trading activities

	Unrestricted £	Restricted £	Total 2023 £
Auction and Sales	35,357	-	35,357
	35,357	-	35,357
	35,357	-	35,357

5 Cost of raising funds

	Unrestricted £	Restricted £	2,023 £
Fundraising Expenses	7,672	-	7,672
Postage, Printing and Stationery	500	-	500
General expenses	364	-	364
	8,536	-	8,536
	8,536	-	8,536

Romanian Woofers Need You

Notes to the accounts for the period ended 31 March 2023 (continued)

6 Analysis of expenditure on charitable activities

	2023 £
Animal transport costs	58,385
Aid	86,406
Accountancy	1,440
Professional Fee	300
	<hr/>
	146,531
	<hr/> <hr/>
Restricted expenditure	-
Unrestricted expenditure	146,531
	<hr/>
	146,531
	<hr/> <hr/>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £
Independent examiner's fee	1,440
	<hr/> <hr/>

8 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

The Paypal account is on Michelle's name. Michelle is acting as trustee of charity assets.

9 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Romanian Woofers Need You

Notes to the accounts for the period ended 31 March 2023 (continued)

10	Stock	2023 £
	Goods for resale	1,120
		<hr/>
		1,120
		<hr/> <hr/>
11	Debtors	2023 £
	Other debtors	1,739
		<hr/>
		1,739
		<hr/> <hr/>
12	Creditors: amounts falling due within one year	2023 £
	Other creditors and accruals	1,440
		<hr/>
		1,440
		<hr/> <hr/>

Romanian Woofers Need You

Notes to the accounts for the period ended 31 March 2023 (continued)

13 Analysis of movement in unrestricted funds

	Balance at 23 March £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	-	170,300	(155,067)	-	15,233
	-	170,300	(155,067)	-	15,233

14 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Net current assets/(liabilities)	15,233	-	-	15,233
Total	15,233	-	-	15,233

Romanian Woofers Need You

Appendix: Reserves

When considering reserve funds required by the charity, the trustees have taken a risk identification and appraisal approach which takes into account the risk profile of each of our main income streams as well as the degree of commitments we have to our beneficiaries and the likely impact of a shortfall in funding to meet those commitments.

Income Streams:

i. Donations:

Regular donation via various monthly sponsorship schemes and weekly donation events forms the largest and most robust of the income streams. While commitment is strong and for the most part long-standing, this stream has the added benefit of being made up of an extensive number of individuals making regular small donation amounts, thereby safeguarding against large or catastrophic shortfalls opening up from the loss of any single donor. However, in the context of a global financial crisis coupled with an older demographic making up the bulk of regular donations, it is also subject to reductions and drop-off as incomes shrink or discontinue, which are then difficult to recoup or replace in what has become the crowded marketplace of overseas animal rescue in which individual donors are generally already committed to regularly supporting multiple groups.

ii. Auctions and Sales:

Auctions and sales events form the second tranche of the charity's income. This area has remained buoyant throughout the recent economic downturn, and the high level of commitment and energy required of the co-ordinator of the charity to maintain its success has remained at a consistently high level. However, the reliance on the ability of the co-ordinator to maintain extraordinary working hours without fail throughout the year in order to achieve the level of income required by these activities to meet the charity's basic expenditure commitments of providing food and transport funds to the charity's primary beneficiary exposes this income stream to a higher level of risk.

iii. Extraordinary, Emergency and Crisis Appeals:

While less regular by their nature than the two main income streams, in the context of the fraught and relentlessly crisis-ridden Romanian animal rescue sector, appeals form a necessary part of the charity's active fundraising. The strengths of this type of fundraising are its lack of 'strings' in the form of regular financial commitment, the appeal of its high-impact-short-duration, as well as the often more immediate gratification of results attached to a single event or circumstance eg; the rescue or life-saving treatment of an animal in crisis, the tangible results of replacing a broken vehicle or appliance necessary to the basic running of operations; or the purchase of land to significantly improve the future welfare of animals in the care of the charity's main beneficiary. However, on the flipside, the weaknesses of this type of fundraising are the risks of overuse balanced against the compassion fatigue that may accompany a feeling of 'crisis as the norm' for some donors.

Romanian Woofers Need You

Appendix: Reserves

Commitments:

In looking at the charity's financial commitments, we have been concerned to examine them in light of the moral and ethical concerns which inform our charitable aims and objectives and which continue to underlie every aspect of the work of the charity:

i. Food costs:

The provision of food as the absolute bedrock of all animal rescue, over and above all other costs, is therefore highest placed in the hierarchy of needs and in the commitment made by the charity to the welfare of the dogs and cats in the care of our beneficiaries. Whilst our primary beneficiary manages to raise some funds to help towards food costs, her abilities to expend efforts beyond the basic daily welfare needs of a very large number of animals in ratio to human work hours are extremely limited and therefore the largest part of the basic food costs for the dogs and cats are generally funded by the charity. Our contributions to the food costs of animals in the care of our other beneficiaries are by necessity less regular, in much smaller amounts and on a more ad hoc basis, sent when funds allow rather than as an absolute regularly monthly commitment. Food is ordered by our main beneficiary approximately each month with our contribution generally in the region of £4-5,000 according to need.

ii. Transport and costs associated:

A backbone commitment of the charity is to be able to offer a better life to as many dogs and cats in the care of our beneficiaries in Romania as we are able to by bringing them to the UK for professional rehoming; at the same time making space in Romania for another animal to be rescued and take up the space left behind them. Our ability to do so depends on multiple factors informed not only by our own finances, but also by external factors ultimately shaped by the wider 'post-Covid' and 'post-Brexit' UK social and political landscape. The post-Covid surge in animals needing to be rehomed amid the global economic crisis has led to the UK rescue sector being almost universally overwhelmed and over-capacity with a knock-on effect of a vastly reduced ability to offer rescue spaces to overseas dogs. As the rehoming of our dogs and cats relies on our partnerships with UK rehoming rescue organisations, this is one of the biggest factors in the reduction of numbers of animals we have been able to transport to the UK this year (174 animals or approximately 40% of previous years' numbers). Additionally, given the volatility of the UK government policy environment regarding relations with the EU in conjunction with a political shift to the right regarding migration and a UK veterinary lobby conservative in nature, we are mindful of the potential for further post-Brexit costs attached to bringing animals from the EU to the UK, for example the requirement for additional disease screening tests and further import-associated costs. Global energy price rises have also contributed to an increase in the costs of transportation.

As our animals are generally reserved to come to the UK approximately 6 weeks in advance and given the twin factors of reduced capacity for overseas dogs and cats in the UK rescue sector as well as the increased costs and potential for further increased costs, we have placed an absolute commitment on the transportation and costs associated with a conservative estimate of 30 animals per 6-week period, equating to a current approximate cost of £10,800.

Romanian Woofers Need You

Appendix: Reserves

iii. Veterinary costs:

As the context for animal rescue in rural Romania is one of widescale and continual cases of severe neglect, abuse, traumatic injury and disease, the associated veterinary costs are also extremely high. Whilst our main beneficiary has developed a long-standing and good working partnership with a rescue- and stray animal-positive veterinary practice in the area which affords her a high degree of flexibility in terms of payment timescales and instalments, it is also vital that payments are regularly made in order to maintain good relations with the only ethically-compatible vets in the area who fully understand the needs and circumstance of her extensive rural rescue operations. Whilst she raises much of the vet bill funds through a regular vet donation event of her own, the charity is also committed to regularly funding instalment amounts to keep the debt to a mutually acceptable level between the vet practice and our beneficiary. Monthly veterinary costs vary between approximately £600-£3000 depending on the number of animals needing treatment as well as the volume of acute or complex treatment and surgeries are required. In the event of multiple cases requiring expensive veterinary care simultaneously and/or a viral outbreak involving multiple dogs, larger one-off payments would be needed to keep the vet debt from reaching an unacceptable level and potentially jeopardizing the good relations between the clinic and our beneficiary.

iv. Maintenance and infrastructural costs:

With approximately 400 animals in situ with our main beneficiary in Romania, the need for continual upkeep and repair of accommodations as well as general site maintenance towards the provision of acceptable welfare standards is vital. Irregular events also precipitate ad hoc and immediate need for funds according to need; for example, adverse and extremes of weather causing damage or local events accompanied by fireworks causing animal destruction of kennels or enclosures. Much of the 'hidden' costs associated with general upkeep, for example replacement of heaters or smaller equipment items as well as the greater part of labour costs are covered by our beneficiary and her partner; however larger costs associated with accommodations or larger pieces of equipment such as vehicles and trailers must be provided for. Given the prohibitions on the time and energy required for her to fundraise alongside full-time animal care, as well as the larger part of support for our beneficiary being among our own charity's supporters, we are committed to providing funds for these essential costs which fall outside of the day-to-day organisational costs of the charity.

In summary, having taken a risk analysis approach in considering both the reliability and stability of income streams on one hand alongside the degree of our commitments to expenditure and the likely impact on our primary beneficiary of any shortfall in funding on the other, we have concluded that it is vital for the charity to hold adequate funds in reserve. Whilst we have estimated a medium level of risk exposure to our income streams taken in the round, we have a high degree of commitment to our main beneficiary. We have taken into account the extremely limited opportunities of our primary beneficiary to undertake her own fundraising activities, have been mindful of the vulnerabilities of her own physical and mental health and the toll taken on these by her involvement in animal rescue in the hostile environment of rural Romania as well as the small capacity base of support for her rescue work outside of the charity in the crowded marketplace of Romanian rescuers and overseas supporters, where she is also widely associated with being supported by the charity and therefore potentially perceived to be in less need of support than other lone rescuers without the backing of a charitable organisation. However, given the large scale of her rescuing activities set against the level of support she receives independent of the charity, we believe that any shortfall in funding our core commitments to transport, food, veterinary debt and maintenance costs would have a catastrophic effect. We have therefore estimated the need for the following reserves, based on the impact assessment of a basic 'stress-test' of a drop in active fundraising activities for a one-month period:

Romanian Woofers Need You Appendix: Reserves

Core funding commitment to cover one month shortfall:	£
Food: based on minimum of essential food for approximately 400 dogs and cats	4,000-5,000
Transport: based on the active fundraising shortfall for a minimum of 20 animals @£360-400 per animal	5,700-6,125
Veterinary costs: based on a one-off amount in case of sudden acute demand (eg multiple complex cases or viral outbreak among multiple recently rescued puppies)	1,000-2,000
Maintenance & infrastructural costs: based on urgent and unforeseen repair work or replacement of vital equipment	500-2,000
Target range:	11,200-15,125

Future Plans:

We are mindful that our reserves policy is designed with the maintenance of the current status quo in mind, however with the welfare and enrichment needs of the animals in situ a priority as well as the reduction in numbers of animals currently able to travel to the UK and uncertainty of the future in this regard, we would like in the near future to be able to provide funding towards the expansion of land adjacent to our main beneficiary's site of operations. More land, although requiring a substantial financial outlay, would enable the more effective separation of equines and dogs, providing more space for all for exercise and enrichment unhampered by the needs and activities of the other animals. The expansion and development of land to improve the rescue would also involve the construction of stables on the new land as well as extensive fencing from neighbours, both also involving substantial financing relative to the current financial capacities of the charity. However, the benefits of an expansion of land would ensure not only a better standard of welfare for the animals on site, but could also help to reduce animal feed costs and enable a potential source of income-generation within the rescue itself for the greater stability of the rescue into the future. Currently sourced from external suppliers and subject to market fluctuations, the 'in house' production of hay would reduce animal feed costs; and with 25 equines on site as well as a large number of dogs and cats who will remain on site for the entirety of their lives, it is essential that future plans look beyond the day to day crisis management of continual rescue towards the stability and enhancement of the rescue in situ. Whilst the aim of our primary rescue partner is to significantly reduce the number of animals in her care, the degree and nature of the hostile local environment governing the lives of animals, both owned and straying, installs an extraordinary burden which, despite her own ongoing efforts over more than a decade of programmatic local education and spay/neuter campaigns, undermines her absolute ability to achieve these aims at pace. However, reduction of the number of animals in her care remains a medium and longer-term goal which we fully support.

We are committed to working towards these future plans and although our current holding of reserves and financial projections for the next year do not allow for significantly expanding our reserves beyond our target range to include them, we aim to explore additional sources of income to strengthen our ability to do this.