

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**

|                                     |                                  |
|-------------------------------------|----------------------------------|
| <b>Trustees:</b>                    | Ms Michelle Holmes               |
|                                     | Ms Alice Hodgins                 |
|                                     | Mr Peter Keeling                 |
| <b>Charity Registration Number:</b> | 1198353                          |
| <b>Principal Office:</b>            | 43 Sheffield Road                |
|                                     | Glossop                          |
|                                     | Derbyshire                       |
|                                     | SK13 8QJ                         |
| <b>Independent Examiner:</b>        | 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 23<sup>rd</sup> 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 31<sup>st</sup> 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).

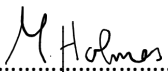
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that 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 25<sup>th</sup> 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>2023<br>£ |
|--|------|----------------------------|--------------------------|--------------------------|
| <b>Income from:</b>                          |      |                            |                          |                          |
| Donations and legacies                       | 3    | 134,943                    | -                        | 134,943                  |
| Other trading activities                     | 4    | 35,357                     | -                        | 35,357                   |
| <b>Total income</b>                          |      | <b>170,300</b>             | <b>-</b>                 | <b>170,300</b>           |
| <b>Expenditure on:</b>                       |      |                            |                          |                          |
| Raising funds                                | 5    | 8,536                      | -                        | 8,536                    |
| Charitable activities                        | 6    | 146,531                    | -                        | 146,531                  |
| <b>Total expenditure</b>                     |      | <b>155,067</b>             | <b>-</b>                 | <b>155,067</b>           |
| <b>Net income/(expenditure) for the year</b> | 7    | <b>15,233</b>              | <b>-</b>                 | <b>15,233</b>            |
| <b>Net movement in funds for the year</b>    |      | <b>15,233</b>              | <b>-</b>                 | <b>15,233</b>            |
| <b>Reconciliation of funds</b>               |      |                            |                          |                          |
| Total funds brought forward                  |      | -                          | -                        | -                        |
| <b>Total funds carried forward</b>           |      | <b>15,233</b>              | <b>-</b>                 | <b>15,233</b>            |

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

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.

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

**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.

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

**3 Income from donations and legacies**

|              | Unrestricted<br>£ | Restricted<br>£ | Total 2023<br>£ |
|--------------|-------------------|-----------------|-----------------|
| Donations    | 121,523           | -               | 121,523         |
| Gift aid     | 13,420            | -               | 13,420          |
|              | <hr/>             | <hr/>           | <hr/>           |
| <b>Total</b> | 134,943           | -               | 134,943         |
|              | <hr/> <hr/>       | <hr/> <hr/>     | <hr/> <hr/>     |

**4 Income from other trading activities**

|                   | Unrestricted<br>£ | Restricted<br>£ | Total 2023<br>£ |
|-------------------|-------------------|-----------------|-----------------|
| Auction and Sales | 35,357            | -               | 35,357          |
|                   | <hr/>             | <hr/>           | <hr/>           |
|                   | 35,357            | -               | 35,357          |
|                   | <hr/> <hr/>       | <hr/> <hr/>     | <hr/> <hr/>     |

**5 Cost of raising funds**

|                                  | Unrestricted<br>£ | Restricted<br>£ | 2,023<br>£  |
|----------------------------------|-------------------|-----------------|-------------|
| Fundraising Expenses             | 7,672             | -               | 7,672       |
| Postage, Printing and Stationery | 500               |                 | 500         |
| General expenses                 | 364               |                 | 364         |
|                                  | <hr/>             | <hr/>           | <hr/>       |
|                                  | 8,536             | -               | 8,536       |
|                                  | <hr/> <hr/>       | <hr/> <hr/>     | <hr/> <hr/> |

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

**6 Analysis of expenditure on charitable activities**

|                          | 2023<br>£   |
|--------------------------|-------------|
| 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<br>£   |
| 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 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 period ended 31 March 2023 (continued)

## 10 Stock

2023  
£

Goods for resale 1,120

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1,120

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## 11 Debtors

2023  
£

Other debtors 1,739

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1,739

---

## 12 Creditors: amounts falling due within one year

2023  
£

Other creditors and accruals 1,440

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1,440

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

**13 Analysis of movement in unrestricted funds**

|              | Balance at<br>23 March<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | As at 31<br>March 2023<br>£ |
|--------------|-----------------------------|-------------|------------------|----------------|-----------------------------|
| General fund | -                           | 170,300     | (155,067)        | -              | 15,233                      |
|              | <hr/>                       | <hr/>       | <hr/>            | <hr/>          | <hr/>                       |
|              | -                           | 170,300     | (155,067)        | -              | 15,233                      |
|              | <hr/>                       | <hr/>       | <hr/>            | <hr/>          | <hr/>                       |

**14 Analysis of net assets between funds**

|                                  | General<br>fund<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total 2023<br>£ |
|----------------------------------|----------------------|--------------------------|--------------------------|-----------------|
| Net current assets/(liabilities) | 15,233               | -                        | -                        | 15,233          |
|                                  | <hr/>                | <hr/>                    | <hr/>                    | <hr/>           |
| Total                            | 15,233               | -                        | -                        | 15,233          |
|                                  | <hr/>                | <hr/>                    | <hr/>                    | <hr/>           |



## **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

|  |                      |
|--|----------------------|
| <b>Core funding commitment to cover one month shortfall:</b>   | <b>£</b>             |
| <b>Food:</b><br>based on minimum of essential food for approximately 400 dogs and cats   | 4,000-5,000          |
| <b>Transport:</b><br>based on the active fundraising shortfall for a minimum of 20 animals @£360-400 per animal  | 5,700-6,125          |
| <b>Veterinary costs:</b><br>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          |
| <b>Maintenance &amp; infrastructural costs:</b><br>based on urgent and unforeseen repair work or replacement of vital equipment  | 500-2,000            |
| <b>Target range:</b>   | <b>11,200-15,125</b> |

#### 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.