

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**

<b>Trustees:</b>	Michelle Holmes Alice Hodgins 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 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 31<sup>st</sup> 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:

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## Trustees Annual Report for the year ended 31<sup>st</sup> 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.





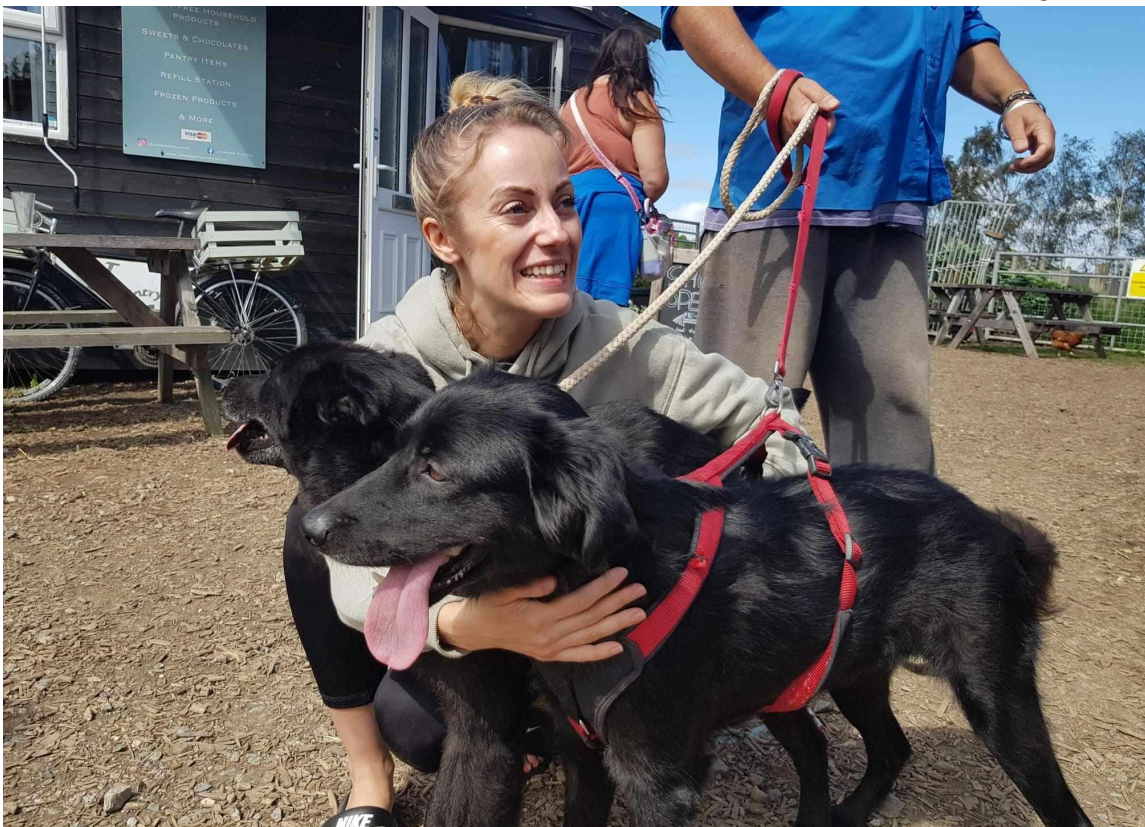
## Romanian Woofers Need You

### Trustees Annual Report for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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.





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### Trustees Annual Report for the year ended 31<sup>st</sup> 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

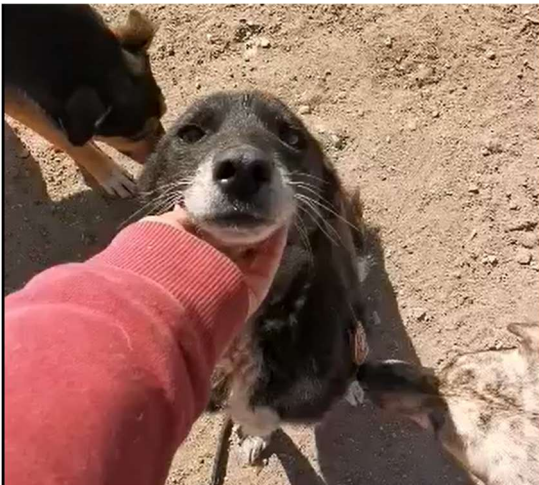
### Trustees Annual Report for the year ended 31<sup>st</sup> March 2024

#### 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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.



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 2023 £</i>
<b>Income from:</b>							
Donations and legacies	3	111,764	-	111,764	134,943	-	134,943
Other trading activities	4	58,673	-	58,673	42,799	-	42,799
<b>Total income</b>		<b>170,437</b>	<b>-</b>	<b>170,437</b>	<b>177,742</b>	<b>-</b>	<b>177,742</b>
<b>Expenditure on:</b>							
Raising funds	5	18,924	-	18,924	15,978	-	15,978
Charitable activities	6	146,515	-	146,515	146,531	-	146,531
<b>Total expenditure</b>		<b>165,439</b>	<b>-</b>	<b>165,439</b>	<b>162,509</b>	<b>-</b>	<b>162,509</b>
<b>Net income/(expenditure) for the year</b>	7	<b>4,998</b>	<b>-</b>	<b>4,998</b>	<b>15,233</b>	<b>-</b>	<b>15,233</b>
<b>Net movement in funds for the year</b>		<b>4,998</b>	<b>-</b>	<b>4,998</b>	<b>15,233</b>	<b>-</b>	<b>15,233</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		15,233	-	15,233	-	-	-
<b>Total funds carried forward</b>		<b>20,231</b>	<b>-</b>	<b>20,231</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 No.1198383  
Balance sheet as at 31 March 2023

	Note	2024	2023
		£	£
<b>Current assets</b>			
Stock	10	1,483	1,120
Debtors	11	1,681	1,739
Cash at bank and in hand		19,071	13,814
<b>Total current assets</b>		<b>22,235</b>	<b>16,673</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	12	(2,004)	(1,440)
<b>Net current assets</b>		<b>20,231</b>	<b>15,233</b>
<b>Total assets less current liabilities</b>		<b>20,231</b>	<b>15,233</b>
<b>Net assets</b>		<b>20,231</b>	<b>15,233</b>
<b>The funds of the charity:</b>			
Restricted income funds		-	-
Unrestricted income funds	13	20,231	15,233
<b>Total charity funds</b>		<b>20,231</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 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
<b>Total</b>	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
<b>Total</b>	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
	<hr/>	<hr/>
Total expenditure - all unrestricted	146,515	146,531
	<hr/> <hr/>	<hr/> <hr/>

**7 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2024 £	2023 £
Independent examiner's fee	1,644	1,440
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**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  
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/> 1,483	<hr/> 1,120
	<hr/> <hr/>	<hr/> <hr/>

**11 Debtors**

	2024 £	2023 £
Other debtors	1,681	1,739
	<hr/> 1,681	<hr/> 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/> 2,004	<hr/> 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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	15,233	170,437	(165,439)	-	20,231
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Comparative period**

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

**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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	15,231	5,000	-	20,231
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Comparative period</b>				
	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Net current assets/(liabilities)	15,233	-	-	15,233
	<hr/>	<hr/>	<hr/>	<hr/>
Total	15,233	-	-	15,233
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>