

Charity registration number: 1198353



Romanian Woofers Need You

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

Contents

Reference and Administrative Details	1
Trustees Report	2-10
Independent Examiner’s Report	11
Statement of Financial Activities	12
Balance sheet	13
Notes to the accounts	14-19

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

*

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;

-

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 😞"

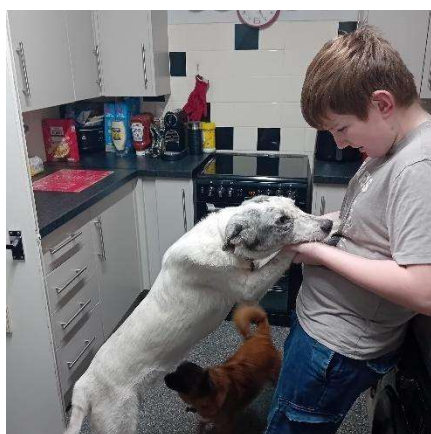


Cookie came in with a broken leg and an immune system on overdrive fighting parasites, wounds and illness, a degraded and already big boy as just a tender baby, a dog Simona thought would never leave as she cried to bring him into a situation without relief or any end in sight. But Cookie does have a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

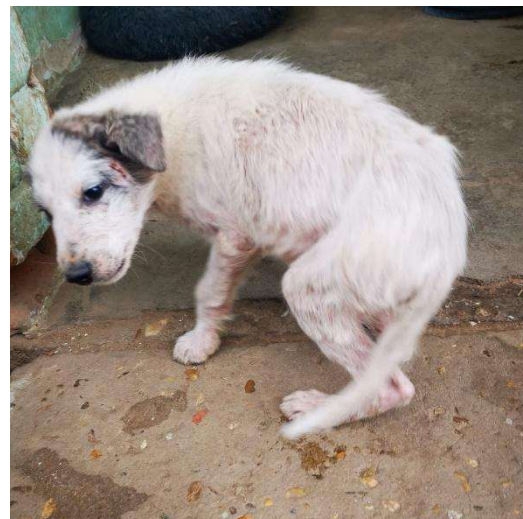
Romanian Woofers Need You Trustees Annual Report for the year ended 31st March 2025

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:



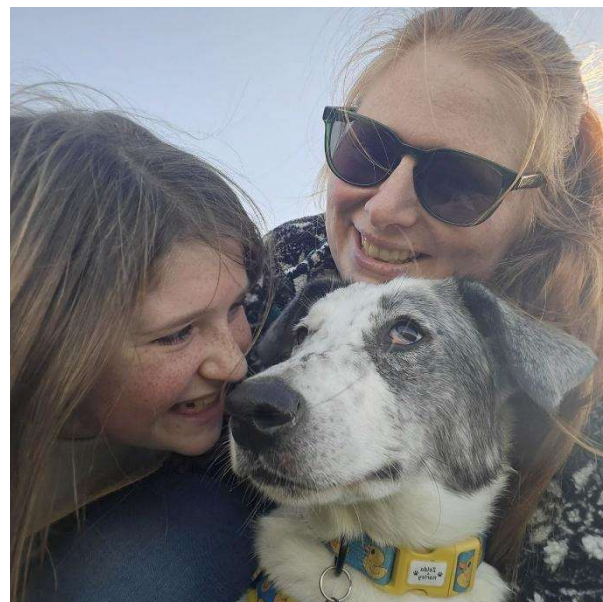
Cookie made it to the UK in August 2024, showing himself to be a kind and loving dog, loving the company of good people and enjoying lots of dog pals too.



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:

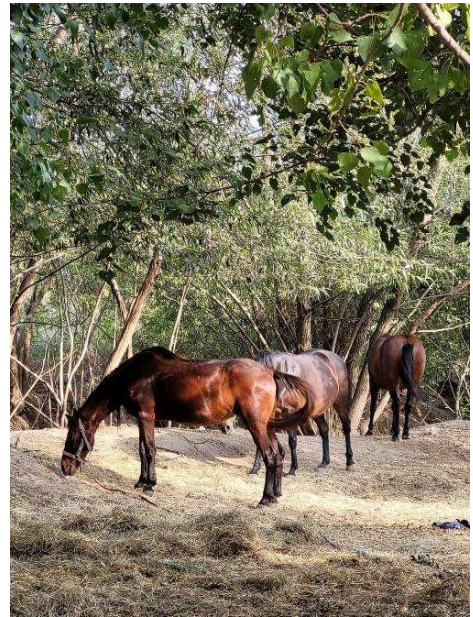


Romanian Woofers Need You Trustees Annual Report
for the year ended 31st March 2025

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.

21 / 09 / 2025

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.



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/>
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/>

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	-
	<hr/>	<hr/>
Total expenditure - all unrestricted	156,820	146,515
	<hr/> <hr/>	<hr/> <hr/>

7 Net income/(expenditure) for the year

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

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

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

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