

FIVE CIRCLES DOG RESCUE

England & Wales · Charity number 1198552

Details

Status Registered

Legal form CIO

Registered 2022-04-07

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

Contact

Address Flat 30
4 Sutton Park Road
Sutton
SM1 2GB

Phone 07776137091

Email adoption@fivecirclesdogrescue.org

Website <https://fivecirclesdogrescue.org>

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND, IN PARTICULAR, BY RESCUING AND REHOMING, IN THE UK, ABANDONED AND NEGLECTED HOMELESS STREET DOGS IN SPAIN.

Activities: Five Circles Dog Rescue rescues and looks for loving homes in the UK for Spanish abandoned, stray and pound dogs whilst providing a safe haven for the most vulnerable dogs, which would not survive in pound conditions.

Classification

- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Spain
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£24,615	£19,142	-	-
2024-06-30	£36,455	£31,065	-	-
2023-06-30	£55,096	£53,949	-	-

Trustees

Name	Role	Appointed
Maria Victoria Vazquez Cervino	Chair	2022-05-16
Emily Read		2023-05-19
Helen Victoria Bowyer		2023-05-16
Winkie Spiers		2025-04-16

FIVE CIRCLES DOG RESCUE

England & Wales - Charity number 1198552

Accounts

Charity Number: 1198552

**FIVE CIRCLES DOG RESCUE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2025**

FIVE CIRCLES DOG RESCUE

CHARITY INFORMATION

Trustees Maria Victoria Vazquez Cervino
Emily Read
Helen Victoria Bowyer
Winkie Spiers

Charity number 1198552

Address Flat 30
4 Sutton Park Road
Sutton
SM1 2GB

Independent Examiner Christina Moncur FCCA DChA
Canopy Accounting
4 Alexandra Mews
70 Langdon Road
Poole
BH14 9EA

FIVE CIRCLES DOG RESCUE

CONTENT

	Page
Report of the Trustees	1
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7

FIVE CIRCLES DOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report and the financial statements of the charity for the period ended 30 June 2025.

Principal Activity

For the benefit of the public to relieve the suffering of dogs in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and, in particular, to rescue and rehome abandoned and neglected homeless street dogs in Spain.

To promote human behaviour towards such dogs by providing them with appropriate care, protection and security and thereby to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In all its activities the Trustees have due regard to the Charity Commission's guidance on public benefit.

Activities and Future Plans

Provide boarding out to the pound for vulnerable dogs either sick or in danger at the pounds. Finding adoptive families in the UK for the stray and pound dogs of Spain. Paying for veterinary care for elderly and sick stray and pound dogs in need.

The Charity assessed 57 adoption applications in the year.

15 dogs were rescued from the council pounds found loving adoptive homes in the UK.

8 dogs were taken out of the pound and into boarding kennels.

The veterinary care of 7 sick dogs was covered by the Charity during the year.

The charity continued to operate within a challenging climate whereby less adoptions have decreased due to the large number of dogs available in the UK and the uncertain finance climate.

Volunteers

The charity is assisted by a number of volunteers.

The volunteers contributed their free time to help:

- Homecheck adoptive families
- Running the operations and paperwork needed to bring the dogs to the UK

The volunteers manage social media efforts to advertise the dogs in need to the general public.

FIVE CIRCLES DOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

FINANCIAL REVIEW

During the year under review the unrestricted funds had a balance of £11,197 at the period end.

RESERVES POLICY

The Trust's Reserves policies are:

- a. that liquid assets should be maintained sufficient to meet three months' forward operational expenditure.
- b. capital expenditure commitments are permitted only against agreed lines of funding available for immediate drawdown.

TRUSTEES

The Trustees who served throughout the period and at the date of this report are as follows:

Maria Victoria Vazquez Cervino

Emily Read

Helen Victoria Bowyer

Winkie Spiers

The Trustees are invited to join the charity based on their willingness to help dog, skills, and reputation through a face to face interview.

The trustees meet regularly online to assess operation and review finances.

LEGAL AND ADMINISTRATION DETAILS

The official name of the Charity is Five Circles Dog Rescue. The Charity received its charitable incorporated organisation registration on 7 April 2022, charity number 1198552.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

Statement of Trustees' Responsibilities

The trustee is responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales require the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Victoria Vazquez

Signed by order of the Trustees

Victoria Vazquez

30/04/2026

FIVE CIRCLES DOG RESCUE

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

I report to the trustees on my examination of the accounts of Five Circles Dog Rescue CIO, the Trust, (charity number 1198552) for the year ended 30 June 2025, which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.

Independent examiner's statement

I have completed my examination. In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christina Moncur FCCA DChA

Canopy Accounting

4 Alexandra Mews, 70 Langdon Road
Poole, BH14 9EA

30/04/2026

FIVE CIRCLES DOG RESCUE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 JUNE 2025**

	Year ended 30 June 2025	Year ended 30 June 2024
	£	£
Income		
Donations and grants	20,015	28,295
	<hr/>	<hr/>
	20,015	28,295
Income from charitable activities	4,600	8,160
Other income	-	-
Total income	<hr/> 24,615 <hr/>	<hr/> 36,455 <hr/>
Expenditure		
Raising funds	322	732
Charitable Activities	18,820	30,033
Total expenditure	<hr/> 19,142 <hr/>	<hr/> 31,065 <hr/>
Net income/ (expenditure)	<hr/> 5,473 <hr/>	<hr/> 5,390 <hr/>
Transfer between funds	-	-
Net movement in funds	<hr/> 5,473 <hr/>	<hr/> 5,390 <hr/>
Balance brought forward	11,197	5,807
Balance carried forward 30 June 2023	<hr/> 16,670 <hr/>	<hr/> 11,197 <hr/>

All recognised gains and losses during the year are included in the Statement of Financial Activities.

All the activities of the charity are classed as continuing.

1 Accounting policies

1.1 Basis of the preparation of accounts

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charity Commission Statement of Recommended Practice - 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 (second edition).

The Trustees confirm that the Charity is a public benefit entity as defined by FRS 102.

The trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees have adopted the going concern basis of accounting in preparing the financial statements.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Fund accounting

1.2.1 Unrestricted Funds

These funds can be used for any of the charity's purposes.

1.2.2 Restricted Funds

These funds have been given to the Trust for a particular purpose to be used in accordance with the wishes of the donor.

1.3 Depreciation

The policy is that assets are capitalised that cost over £1,000 and have an ongoing value in use to the charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1.4 Income

Donations, gifts, legacies and similar incoming resources are accounted for when receivable, which is when the Charity becomes entitled to the resource. Deferred income represents accounts received for future periods and is released to incoming resources in the period for which it is received. Gift Aid reclaimable on donations to the Charity is included with the amounts received. Investment income, represented by bank interest is credited to the Statement of Financial Activities on a receivable basis.

1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. The direct costs have been allocated as described below. The indirect costs have been allocated as described in note 6.

Charitable activities: comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs: costs incurred in the governance of the Trust and associated constitutional and statutory requirements. These costs are allocated to charitable activities.

Raising funds: costs incurred in raising income for the charity.

Irrecoverable VAT is charged to the Statement of Financial Activities as incurred.

1.6 Financial Instruments

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

1.7 Critical estimate and judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision effects both current and future periods.

FIVE CIRCLES DOG RESCUE

England & Wales - Charity number 1198552

Accounts

Charity Number: 1198552

**FIVE CIRCLES DOG RESCUE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2024**

FIVE CIRCLES DOG RESCUE

CHARITY INFORMATION

Trustees	Maria Victoria Vazquez Cervino Emily Read Helen Victoria Bowyer Winkie Spiers (appointed 16 April 2025)
Charity number	1198552
Address	Flat 30 4 Sutton Park Road Sutton SM1 2GB
Independent Examiner	Christina Moncur FCCA DChA Canopy Accounting 4 Alexandra Mews 70 Langdon Road Poole BH14 9EA

FIVE CIRCLES DOG RESCUE

CONTENT

	Page
Report of the Trustees	1
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7

FIVE CIRCLES DOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report and the financial statements of the charity for the period ended 30 June 2024.

Principal Activity

For the benefit of the public to relieve the suffering of dogs in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and, in particular, to rescue and rehome abandoned and neglected homeless street dogs in Spain.

To promote human behaviour towards such dogs by providing them with appropriate care, protection and security and thereby to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In all its activities the Trustees have due regard to the Charity Commission's guidance on public benefit.

Activities and Future Plans

Provide boarding out to the pound for vulnerable dogs either sick or in danger at the pounds. Finding adoptive families in the UK for the stray and pound dogs of Spain. Paying for veterinary care for elderly and sick stray and pound dogs in need.

The Charity assessed 150 adoption applications in the year.

30 dogs were rescued from the council pounds found loving adoptive homes in the UK.

25 dogs were taken out of the pound and into boarding kennels.

The veterinary care of 8 sick dogs was covered by the Charity during the year.

Volunteers

The charity is assisted by a number of volunteers.

The volunteers contributed their free time to help:

- Homecheck adoptive families
- Running the operations and paperwork needed to bring the dogs to the UK

The volunteers manage social media efforts to advertise the dogs in need to the general public.

FIVE CIRCLES DOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

FINANCIAL REVIEW

During the year under review the unrestricted funds had a balance of £11,197 at the period end.

RESERVES POLICY

The Trust's Reserves policies are:

- a. that liquid assets should be maintained sufficient to meet three months' forward operational expenditure.
- b. capital expenditure commitments are permitted only against agreed lines of funding available for immediate drawdown.

TRUSTEES

The Trustees who served throughout the period and at the date of this report are as follows:

Maria Victoria Vazquez Cervino

Emily Read

Helen Victoria Bowyer

Winkie Spiers – appointed 16 April 2025

The Trustees are invited to join the charity based on their willingness to help dog, skills, and reputation through a face to face interview.

The trustees meet regularly online to assess operation and review finances.

LEGAL AND ADMINISTRATION DETAILS

The official name of the Charity is Five Circles Dog Rescue. The Charity received its charitable incorporated organisation registration on 7 April 2022, charity number 1198552.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

Statement of Trustees' Responsibilities

The trustee is responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales require the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Victoria Vazquez

Signed by order of the Trustees

12/05/2025

FIVE CIRCLES DOG RESCUE

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

I report on the accounts of Five Circles Dog Rescue CIO (charity number 1198552) for the period ended 30 June 2024, which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the 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 applicable Directions given by the Charity Commission under section 145(5)(b) of the 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.

Independent examiner's statement

I have completed my examination. In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christina Moncur FCCA DChA

Canopy Accounting

4 Alexandra Mews, 70 Langdon Road
Poole, BH14 9EA

12 May 2025

FIVE CIRCLES DOG RESCUE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 JUNE 2024**

	Year ended 30 June 2024	Period ended 1 April 2022 to 30 June 2023
	£	£
Income		
Donations and grants	28,295	36,437
	<hr/>	<hr/>
	28,295	36,437
Income from charitable activities	8,160	18,659
Other income	-	-
Total income	36,455	55,096
	<hr/>	<hr/>
Expenditure		
Raising funds	732	218
Charitable Activities	30,333	53,731
Total expenditure	31,065	53,949
	<hr/>	<hr/>
Net income/ (expenditure)	5,390	1,147
	<hr/>	<hr/>
Transfer between funds	-	-
	<hr/>	<hr/>
Net movement in funds	5,390	1,147
	<hr/>	<hr/>
Balance brought forward	5,807	4,660
	<hr/>	<hr/>
Balance carried forward 30 June 2023	11,197	5,807
	<hr/> <hr/>	<hr/> <hr/>

All recognised gains and losses during the year are included in the Statement of Financial Activities.

All the activities of the charity are classed as continuing.

FIVE CIRCLES DOG RESCUE

**BALANCE SHEET
FOR THE YEAR ENDED 30 JUNE 2024**

	2024	2023
	Unrestricted Funds	Unrestricted Funds
	£	£
Fixed assets	-	-
Current assets		
Debtors	-	-
Cash at bank	11,197	5,807
	<u>11,197</u>	<u>5,807</u>
Current liabilities		
Creditors: amounts falling due within one year:	-	-
	<u> </u>	<u> </u>
Net current assets	<u>11,197</u>	<u>5,807</u>
	<u> </u>	<u> </u>
Net assets	<u><u>11,197</u></u>	<u><u>5,807</u></u>
Represented by:		
Restricted Funds		
Unrestricted Funds	11,197	5,807
Total funds	<u><u>11,197</u></u>	<u><u>5,807</u></u>

On behalf of the Board of Trustees

Victoria Vazquez

.....

12/05/2025

1 Accounting policies

1.1 Basis of the preparation of accounts

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charity Commission Statement of Recommended Practice - 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 (second edition).

The Trustees confirm that the Charity is a public benefit entity as defined by FRS 102.

The trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees have adopted the going concern basis of accounting in preparing the financial statements.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Fund accounting

1.2.1 Unrestricted Funds

These funds can be used for any of the charity's purposes.

1.2.2 Restricted Funds

These funds have been given to the Trust for a particular purpose to be used in accordance with the wishes of the donor.

1.3 Depreciation

The policy is that assets are capitalised that cost over £1,000 and have an ongoing value in use to the charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1.4 Income

Donations, gifts, legacies and similar incoming resources are accounted for when receivable, which is when the Charity becomes entitled to the resource. Deferred income represents accounts received for future periods and is released to incoming resources in the period for which it is received. Gift Aid reclaimable on donations to the Charity is included with the amounts received. Investment income, represented by bank interest is credited to the Statement of Financial Activities on a receivable basis.

1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. The direct costs have been allocated as described below. The indirect costs have been allocated as described in note 6.

Charitable activities: comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs: costs incurred in the governance of the Trust and associated constitutional and statutory requirements. These costs are allocated to charitable activities.

Raising funds: costs incurred in raising income for the charity.

Irrecoverable VAT is charged to the Statement of Financial Activities as incurred.

1.6 Financial Instruments

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

1.7 Critical estimate and judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision effects both current and future periods.

FIVE CIRCLES DOG RESCUE

England & Wales - Charity number 1198552

Accounts

Charity Number: 1198552

**FIVE CIRCLES DOG RESCUE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2023**

FIVE CIRCLES DOG RESCUE

CHARITY INFORMATION

Trustees	Maria Victoria Vazquez Cervino Emily Read (appointed 19 May 2023) Helen Victoria Bowyer (appointed 16 May 2023)
Charity number	1198552
Address	Flat 30 4 Sutton Park Road Sutton SM1 2GB
Independent Examiner	Christina Moncur FCCA DChA Canopy Accounting 4 Alexandra Mews 70 Langdon Road Poole BH14 9EA

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CONTENT

	Page
Report of the Trustees	1
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
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FIVE CIRCLES DOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report and the financial statements of the charity for the period ended 30 June 2023.

Principal Activity

For the benefit of the public to relieve the suffering of dogs in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and, in particular, to rescue and rehome abandoned and neglected homeless street dogs in Spain.

To promote human behaviour towards such dogs by providing them with appropriate care, protection and security and thereby to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In all its activities the Trustees have due regard to the Charity Commission's guidance on public benefit.

Activities and Future Plans

Provide boarding out to the pound for vulnerable dogs either sick or in danger at the pounds. Finding adoptive families in the UK for the stray and pound dogs of Spain. Paying for veterinary care for elderly and sick stray and pound dogs in need.

The Charity assessed 397 adoption applications.

104 dogs rescued from the council pounds found loving adoptive homes in the UK.

28 dogs were taken out of the pound and into boarding kennels.

Volunteers

The charity is assisted by a number of volunteers.

The volunteers contributed their free time to help:

- Homecheck adoptive families
- Running the operations and paperwork needed to bring the dogs to the UK

The volunteers manage social media efforts to advertise the dogs in need to the general public.

FIVE CIRCLES DOG RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

FINANCIAL REVIEW

During the year under review the unrestricted funds had a balance of £5,807 at the period end.

RESERVES POLICY

The Trust's Reserves policies are:

- a. that liquid assets should be maintained sufficient to meet three months' forward operational expenditure.
- b. capital expenditure commitments are permitted only against agreed lines of funding available for immediate drawdown.

TRUSTEES

The Trustees who served throughout the period and at the date of this report are as follows:

Maria Victoria Vazquez Cervino

Emily Read (appointed 19 May 2023)

Helen Victoria Bowyer (appointed 16 May 2023)

The Trustees are invited to join the charity based on their willingness to help dog, skills, and reputation through a face to face interview.

The trustees meet regularly online to assess operation and review finances.

LEGAL AND ADMINISTRATION DETAILS

The official name of the Charity is Five Circles Dog Rescue. The Charity received its charitable incorporated organisation registration on 7 April 2022, charity number 1198552.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023**

Statement of Trustees' Responsibilities

The trustee is responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales require the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Victoria Vazquez

Signed by order of the Trustees

Victoria Vazquez

07/10/2024

FIVE CIRCLES DOG RESCUE

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

I report on the accounts of Five Circles Dog Rescue CIO (charity number 1198552) for the period ended 30 June 2023, which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the 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 applicable Directions given by the Charity Commission under section 145(5)(b) of the 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.

Independent examiner's statement

I have completed my examination. In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christina Moncur FCCA DChA
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07/09/2024 2024

FIVE CIRCLES DOG RESCUE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 30 JUNE 2023**

	Period ended 1 April 2022 to 30 June 2023	Period ended 31 March 2022
	£	£
Income		
Donations and grants	36,437	8,996
	<hr/>	<hr/>
	36,437	8,996
Income from charitable activities	18,659	17,750
Other income	-	-
Total income	55,096	26,746
	<hr/>	<hr/>
Expenditure		
Raising funds	218	-
Charitable Activities	53,731	22,086
Total expenditure	53,949	22,086
	<hr/>	<hr/>
Net income/ (expenditure)	1,147	4,660
	<hr/>	<hr/>
Transfer between funds	-	-
	<hr/>	<hr/>
Net movement in funds	1,147	4,660
	<hr/>	<hr/>
Balance brought forward	4,660	-
	<hr/>	<hr/>
Balance carried forward 30 June 2023	5,807	4,660
	<hr/> <hr/>	<hr/> <hr/>

All recognised gains and losses during the year are included in the Statement of Financial Activities.

All the activities of the charity are classed as continuing.

1 Accounting policies

1.1 Basis of the preparation of accounts

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charity Commission Statement of Recommended Practice - 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 (second edition).

The Trustees confirm that the Charity is a public benefit entity as defined by FRS 102.

The trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees have adopted the going concern basis of accounting in preparing the financial statements.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Fund accounting

1.2.1 Unrestricted Funds

These funds can be used for any of the charity's purposes.

1.2.2 Restricted Funds

These funds have been given to the Trust for a particular purpose to be used in accordance with the wishes of the donor.

1.3 Depreciation

The policy is that assets are capitalised that cost over £1,000 and have an ongoing value in use to the charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1.4 Income

Donations, gifts, legacies and similar incoming resources are accounted for when receivable, which is when the Charity becomes entitled to the resource. Deferred income represents accounts received for future periods and is released to incoming resources in the period for which it is received. Gift Aid reclaimable on donations to the Charity is included with the amounts received. Investment income, represented by bank interest is credited to the Statement of Financial Activities on a receivable basis.

1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. The direct costs have been allocated as described below. The indirect costs have been allocated as described in note 6.

Charitable activities: comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs: costs incurred in the governance of the Trust and associated constitutional and statutory requirements. These costs are allocated to charitable activities.

Raising funds: costs incurred in raising income for the charity.

Irrecoverable VAT is charged to the Statement of Financial Activities as incurred.

1.6 Financial Instruments

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

1.7 Critical estimate and judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision effects both current and future periods.