REGISTERED CHARITY NUMBER: 1199776

Report of the Trustees and

Unaudited Financial Statements
for the Period
25 July 2022 to 31 December 2023

for

Apollo's Angels

BK Plus Limited
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

Apollo's Angels

Contents of the Financial Statements
for the Period 25 July 2022 to 31 December 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10 to 11

Apollo's Angels

Report of the Trustees
for the Period 25 July 2022 to 31 December 2023

The trustees present their report with the financial statements of the charity for the period 25 July 2022 to 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is for the benefit of the public to relieve the suffering of dogs who are abandoned, stray or otherwise in need of care and attention in Cyprus. In particular but not exclusively by providing the provision of the rehoming of such dogs and assisting in the reception, treatment and care of such dogs.

ACHIEVEMENT AND PERFORMANCE

Charitable and fund raising activities

We have met our objectives for the year in being able to care for dogs who have been abandoned, are stray or otherwise in need of care and attention in Cyprus. This has included rehoming dogs where possible.

We are grateful to our community of volunteers, supporters and donors for their unwavering support in helping to achieve our purpose. Our volunteers and facilities enabled us to rescue dogs and care for them in preparation for their eventual adoption. We also worked closely with numerous small shelters and pounds across Cyprus and assisted with pointers in their care.

FINANCIAL REVIEW

Financial position

We are satisfied with the financial performance of the charity during the year under review. There is a surplus of £70,764 for the period ended 31 December 2023 and total funds of £70,764, all of which are unrestricted.

Reserves policy

The charity will ensure that sufficient reserves are available to continue provision for the foreseeable future. The aim is to maintain unrestricted general funds at a minimum of approximately £50,000, being an estimate of 6-9 months operating expenditure. In order to maintain this, it will explore all avenues of funding.

FUTURE PLANS

We expect a large number of pointers in Cyprus will continue to need our assistance over the coming years and we will focus on helping where we can in offering them veterinary care, shelter and ultimately rehoming them. We will also continue to support the work of the street neutering programme.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation (CIO) and is controlled by its constitution.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting. Trustees are elected by existing members.

Organisational structure

The CIO has a trading subsidiary, Apollo's Angels Enterprises Limited.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1199776

Report of the Trustees
for the Period 25 July 2022 to 31 December 2023

Principal address
The Courtyard
178 Gracedieu Road
Whitwick
Coalville
Leicestershire
LE67 5AP

Trustees
Mrs L J Ashton (appointed 25.7.22)
Ms J McNaughton (appointed 25.7.22)
Ms S E Hall (appointed 25.7.22)

Independent Examiner
Hannah Collison FCCA FCA BFP
BK Plus Limited
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR

TRUSTEES' RESPONSIBILITY STATEMENT
The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 31 October 2024 and signed on its behalf by:

Mrs L J Ashton - Trustee

Independent Examiner's Report to the Trustees of Apollo's Angels

Independent examiner's report to the trustees of Apollo's Angels

I report to the charity trustees on my examination of the accounts of Apollo's Angels (the Trust) for the period 25 July 2022 to 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 this report in order to enable a proper understanding of the accounts to be reached.

Hannah Collison FCCA FCA BFP

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Lakeside Offices
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Date: .....

Apollo's Angels

Statement of Financial Activities
for the Period 25 July 2022 to 31 December 2023

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	2	226,846
Other trading activities	3	17,302
Total		244,148
EXPENDITURE ON		
Raising funds		5,134
Charitable activities	4	
Care of dogs		168,250
Total		173,384
NET INCOME		70,764
TOTAL FUNDS CARRIED FORWARD		70,764

The notes form part of these financial statements

Apollo's Angels

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £
CURRENT ASSETS		
Stocks	7	5,350
Cash at bank		83,580
		88,930
CREDITORS		
Amounts falling due within one year	8	(18,166)
NET CURRENT ASSETS		70,764
TOTAL ASSETS LESS CURRENT LIABILITIES		70,764
NET ASSETS		70,764
FUNDS	10	
Unrestricted funds		70,764
TOTAL FUNDS		70,764

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2024 and were signed on its behalf by:

Mrs L J Ashton - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is mainly generated from adoption fees and from donations. Both are recognised when paid as this is when entitlement is transferred.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Support costs have been allocated to finance and governance costs. Governance costs are those items of expenditure incurred in the course of the charity's statutory obligations and include the cost of independent examination and costs linked to the strategic management of the charity,

Support costs are wholly allocated to the care of dogs, being the main charitable activity undertaken. These costs form part of the overall Care of dogs costs disclosed under Charitable Activities on the face of the Statement of Financial Activities.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Going concern
There are no material uncertainties regarding the charity's ability to continue as a going concern.

continued...

2. DONATIONS AND LEGACIES

	£
Adoption fees	89,741
Donations	77,424
Donated services and facilities	1,500
Raffles, auctions etc	58,181
	226,846

Donations include £40,674 made by the trustees following the registration of the charity.

Donated services relate to the fees for the independent examination.

3. OTHER TRADING ACTIVITIES

	£
Fundraising	17,302

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Care of dogs	159,028	9,222	168,250

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Care of dogs	7,722	1,500	9,222

Included within governance costs are fees of £1,000 relating to the independent examination of the financial statements.

Support costs, included in the above, are as follows:

	Care of dogs
	£
Bank and paypal charges	7,722
Accountancy and legal fees	1,500
	9,222

continued...

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2023.

7. STOCKS

	£
Stocks	5,350

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	18,166

9. LOANS

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Apollos Angels Enterprises Ltd	18,166

10. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.23 £
Unrestricted funds		
General fund	70,764	70,764
TOTAL FUNDS	70,764	70,764

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,148	(173,384)	70,764
TOTAL FUNDS	244,148	(173,384)	70,764

continued...

11. RELATED PARTY DISCLOSURES

During the year, the CIO's trading subsidiary, Apollo's Angels Enterprises Limited, made purchases and received income on behalf of the CIO. There is a balance owed to the subsidiary as at 31 December 2023 of £18,166 which is included in Creditors due within one year. There is no interest charged on this loan and the balance is repayable on demand.

Apollo's Angels

Detailed Statement of Financial Activities
for the Period 25 July 2022 to 31 December 2023

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Adoption fees	89,741
Donations	77,424
Donated services and facilities	1,500
Raffles, auctions etc	58,181
	226,846
Other trading activities	
Fundraising	17,302
Total incoming resources	244,148
EXPENDITURE	
Raising donations and legacies	
Postage and stationery	4,681
Sundries	71
Website costs	1,131
	5,883
Other trading activities	
Sundry goods for resale	4,601
Closing stock	(5,350)
	(749)
Charitable activities	
Microchips	310
Crates and dog kennels	18,114
Flights	7,368
Kennel fees	28,568
Transport costs	46,392
Veterinary fees	34,380
Donations made	23,896
	159,028
Support costs	
Finance	
Bank and paypal charges	7,722
Governance costs	
Accountancy and legal fees	1,500

	£
Total resources expended	173,384
Net income	70,764