

CHARITY REGISTERED NUMBER : 1203314

SPANIEL AID CIO

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Tove Accountancy Ltd
Office 6, Town Hall, 86 Watling Street East, Towcester, Northants NN12 6BS

SPANIEL AID CIO

CONTENTS

Page 3	Legal and Administrative Information
Page 4 to 6	Trustees Report
Page 7	Independent Examiners Report to the Trustees
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 14	Notes to the Financial Statements

SPANIEL AID CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity No. 1203314

Trustees

Nicola Kebbell	
Julie Wright	
Jane Robertson	(resigned 1 August 2023)
Nicola Glencross	(resigned 1 October 2023)
Ann Richardson	(resigned 1 August 2023)
Emma Atherton	
Dawn Dark	(appointed 27 November 2023)
Nerina Gill	(appointed 1 March 2024)

Principal Address

1 Belle Baulk
Towcester
Northants
NN12 6YH

Independent Examiner

Michael Cooke
Tove Accountancy Ltd
Office 6, Town Hall
86 Watling Street East
Towcester
Northants
NN12 BS

Area of Benefit England, Wales and Scotland

**SPANIEL AID CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustees present their annual report with the financial statements of the charity for the year ended 31st March 2024

Structure, governance and management

Governance On 30 May 2023, the Charitable Trust changed into a CIO.

Constitution

CONSTITUTION ADOPTED 06 Aug 2016 as amended on 05 Oct 2016 as amended on 22 Apr 2018 as amended on 27 Jul 2019, as amended 11 March 2023, as amended 30 May 2023.

Trustees

The charity is governed by the trustees board currently made up of:

Nicola Kebbell	
Julie Wright	
Jane Robertson	(resigned 1 August 2023)
Nicola Glencross	(resigned 1 October 2023)
Ann Richardson	(resigned 1 August 2023)
Emma Atherton	
Dawn Dark	(appointed 27 November 2023)
Nerina Gill	(appointed 1 March 2024)

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees is set out in the governing document.

Objectives and Activities

Objectives

(1) FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS NAMELY BUT NOT EXCLUSIVELY SPANIELS, WHO ARE ABANDONED, STRAY OR OTHERWISE IN NEED OF CARE AND ATTENTION, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING OR ASSISTING IN THE PROVISION OF REHOMING AND FOSTERING OF SUCH DOGS AND ASSISTING IN THE RECEPTION, TREATMENT AND CARE OF SUCH DOGS. (2) TO EDUCATE THE PUBLIC REGARDING RESPONSIBLE DOG OWNERSHIP AND TO OFFER COMPREHENSIVE HELP TO ALL ADOPTERS/FOSTERERS.'

**SPANIEL AID CIO
REPORT OF THE TRUSTEES - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2024**

Achievements and Performance

Spaniel Aid UK was set up to help with the relinquishment, rehoming and rescue of spaniels and spaniel crosses. Operating throughout the UK dogs come into rescue and are placed with a fosterer where any medical issues are dealt with, and a full assessment can be made of the type of home suitable for the dog. People can apply to adopt a dog from our website when they are ready to find their new permanent home.

As of the 31st March 24 we have rehomed over 4,120 dogs in total to new forever homes. These dogs have come to us from a variety of backgrounds such as owner surrenders, strays from dog wardens and ill and mistreated dogs via vets and other rescues.

Spaniel Aid UK is run entirely by volunteers from its Admin team, Fosterers, Home Checkers and Transporters. All of these give their time free of charge and the charity could not operate without them.

Public Benefit

The Trustees are aware of the requirements of the Charities Act 2011 regarding the reporting of the public benefit of the charity. The Trustees recognize that, for the accounting year ending 31st March 2024, the trustees report is required to include such a report.

In setting the charity's objectives and planning activities, the trustees and management have considered the Charity Commission's general guidance on public benefit and believe that the charity meets the public benefit requirement.

Financial Review

Income for the year ended March 2024 was £474,914 while expenditure was £422,389. Reserves carried forward were £352,292.

The charity is in a very good position with £344,450 in the bank along with money always available to ensure that we can meet our financial responsibilities.

We have recently opened a savings account to begin saving for a permanent headquarters which will host kennels and provide support in future for more difficult dogs.

Reserves Policy

The trustees consider that the reserves are more than adequate to continue the charity's activities.

We do not hold a specific amount in reserves as we have no issue with raising any required money needed in a short period of time due to our generous supporters. We continue to raise money via donations and auctions.

SPANIEL AID CIO
REPORT OF THE TRUSTEES - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2024

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Incorporated Organisation and of the incoming resources and application of resources, of the Charitable Incorporated Organisation for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 that must be disclosed and explained in the financial statements;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees declare that they have approved the Trustees' Report above:

Signed on behalf of the charity's Trustees

Signature	Full name	Position	Date
	Julie Wright	Chair	
	Nicola Kebbell	Treasurer	
	Dawn Dark	Trustee	
	Nerina Gill	Trustee	

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF SPANIEL AID CIO
FOR THE YEAR ENDED 31ST MARCH 2024**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2024.

Responsibilities and basis of report

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.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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 this report in order to enable a proper understanding of the accounts to be reached.

Michael Cooke

.....

Dated

08./01.../...2025....

Michael Cooke MAAT

Tove Accountancy Ltd, Office 6 Town Hall, 86 Watling Street East, Towcester, Northants, NN12 6BS

SPANIEL AID CIO
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31/03/2024 £	Total 31/03/2023 £
INCOMING RESOURCES					
Donations and legacies	3a	176,231	0	176,231	178,291
Charitable activities	3b	296,496	0	296,496	263,165
Other trading activities	3c	0	0	0	0
Incoming from investments	3d	2,187	0	2,187	967
Other	3e	0	0	0	0
Total incoming resources		474,914	0	474,914	442,423
RESOURCES EXPENDED					
Raising funds	4a	3,002	0	3,002	6,298
Charitable activities	4b	414,603	0	414,603	366,606
Governance Costs	4c	4,784	0	4,784	5,538
Total resources expended		422,389	0	422,389	378,442
Net movement in funds		52,525	0	52,525	63,980
Total Funds Brought Forward		299,757	0	299,757	235,777
Total funds carried forward		352,282	0	352,282	299,757

Details of Incoming Resources and Resources Expended are given in the notes to the financial statements. Movements in all reserves and all recognised gains and losses are shown above.

SPANIEL AID CIO

BALANCE SHEET

AS AT 31ST MARCH 2024

	Notes	31/03/2024	31/03/2023
Fixed Assets			
Tangible Assets		0	0
Current Assets			
Stock		0	0
Sundry Debtors	7	15,639	10,864
Cash at bank and in hand	9	344,450	299,119
		<u>360,089</u>	<u>309,983</u>
Current Liabilities			
Creditors	8	7,807	10,226
		<u>7,807</u>	<u>10,226</u>
Net Current Assets		352,283	299,757
Total assets less current liabilities		<u>352,283</u>	<u>299,757</u>
Funds of the Charity	10		
Unrestricted funds		352,283	299,757
Restricted funds		0	0
Total Funds		<u>352,283</u>	<u>299,757</u>

For the year in question, the Charitable Incorporated Organisation was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The trustees have not required the Charitable Incorporated Organisation to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on
and signed on its behalf by:

Nicola Kebbell

The annexed notes form part of these financial statements.

SPANIEL AID CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2. ACCOUNTING POLICIES

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

SPANIEL AID CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

SPANIEL AID CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

	31/03/2024 Unrestricted Funds £	31/03/2024 Restricted Funds £	31/03/2024 Total Funds £	31/03/2023 Total Funds £
3. ANALYSIS OF INCOME				
a) Donations and Legacies				
Donations	153,446	0	153,446	143,269
Gift Aid reclaimed	11,480	0	11,480	7,966
Legacies and bequests	11,305	0	11,305	27,056
Grants	0	0	0	0
	<u>176,231</u>	<u>0</u>	<u>176,231</u>	<u>178,291</u>
b) Charitable activities				
Adoption Fees	245,249	0	245,249	215,880
Sponsorship and fundraising	33,670	0	33,670	26,605
Merchandise Sales	7,293	0	7,293	13,755
Commission	10,284	0	10,284	6,925
	<u>296,496</u>	<u>0</u>	<u>296,496</u>	<u>263,165</u>
c) Other trading activities				
Other income	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
d) Incoming from investments				
Investment income	2,187	0	2,187	967
	<u>2,187</u>	<u>0</u>	<u>2,187</u>	<u>967</u>
e) Other				
Other	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	<u>474,914</u>	<u>0</u>	<u>474,914</u>	<u>442,423</u>

There were restricted funds in the prior year 31 March 2023 of £nil.

SPANIEL AID CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

	31/03/2024 Unrestricted Funds £	31/03/2024 Restricted Funds £	31/03/2024 Total Funds £	31/03/2023 Total Funds £
<u>4. ANALYSIS OF EXPENDITURE</u>				
a) Raising Funds				
Cost of sales	3,002	0	3,002	6,298
	3,002	0	3,002	6,298
b) Charitable activities				
Vet fees	364,601	0	364,601	307,280
Kennel fees	14,120	0	14,120	15,014
LFT and foster dog items	5,099	0	5,099	4,490
Specialist dog food	0	0	0	0
Behaviour support	1,535	0	1,535	100
Physio	2,088	0	2,088	822
Professional fees	0	0	0	0
Microchip costs	0	0	0	16
Transport	8,893	0	8,893	4,701
Overseas dog fees	674	0	674	20,104
Postage	347	0	347	421
Telephone	0	0	0	0
Insurance	6,555	0	6,555	5,704
Travel	5,469	0	5,469	4,736
Dues and subscriptions	611	0	611	107
Office expenses	2,914	0	2,914	2,085
Miscellaneous expenses	1,697	0	1,697	1,025
	414,603	0	414,603	366,605
c) Governance Costs				
Independent examiner's fees	800	0	800	800
Bank charges	3,984	0	3,984	4,738
	4,784	0	4,784	5,538
Total resources expended	422,389	0	422,389	378,441

SPANIEL AID CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

5. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Fees for examination of the accounts

	31/03/2024	31/03/2023
	£	£
Independent examiner's fees	800	800
Other fees paid to the independent examiner	0	0
	<u>800</u>	<u>800</u>

7. DEBTORS AND PREPAYMENTS

	31/03/2024	31/03/2023
	£	£
Gift Aid Debtor	6,000	5,446
VAT	9,639	5,418
	<u>15,639</u>	<u>10,864</u>

8. CREDITORS AND ACCRUALS

	31/03/2024	31/03/2023
	£	£
Trade Creditors	0	0
Accruals & deferred income	7,807	10,226
	<u>7,807</u>	<u>10,226</u>

9. CASH AT BANK AND IN HAND

	31/03/2024	31/03/2023
	£	£
Cash at bank and on hand	344,450	299,119
	<u>344,450</u>	<u>299,119</u>

10. FUNDS

	Balance 01/04/2023	Income	Expenditure	Transfer	Balance 31/03/2024
	£	£	£		£
General Fund	299,757	474,914	(422,389)	0	352,283
Bentley	0	0	0	0	0
	<u>299,757</u>	<u>474,914</u>	<u>(422,389)</u>	<u>0</u>	<u>352,283</u>

There were no restricted or endowment funds in the prior year

11. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

There were no related party transactions during the year. (2023 - nil).