

Cavaliers In Need

Northern Ireland · Charity number 102896

Details

Known as	CIN
Status	Received
Registered	2015-08-14
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	68 Silverwood Leaves Lurgan Craigavon BT66 6lb BT66 6LB
Phone	00000
Email	cavaliersinneed@gmail.com
Website	www.cavaliers-in-need.org

Activities

Purposes: To take in, care for rehabilitate and rehome stray and unwanted Cavalier King Charles Spaniels , Cavalier cross type dogs and other dogs that may accompany them as companion dogs. This will be done via our foster care network. We also endeavours to educate the public about purchasing pups form responsible and ethical health testing breeders. Cavaliers in Need will also educate the public about the many health issues affecting the breed and advise where we can. Also as a group we will continue to educate ourselves about Cavalier health so as to impart further knowledge.

What the charity does: The advancement of animal welfare

How the charity works: Animal welfare

Who the charity helps: Men,Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£166,633	£172,425	£0	0
2024-08-31	£183,877	£188,499	£0	0

Trustees

Name	Role	Appointed
Cath Southwell		
Mrs Glynis Hobson		
Mrs Wilma Curtis		
Roberta Aiken		

Cavaliers In Need

Northern Ireland - Charity number 102896

Accounts

**CAVALIERS IN NEED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2025**

Charity Number - 102896

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CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

OFFICERS

COMMITTEE

CHAIRPERSON

Mrs C Southwell

SECRETARY

Mrs G Dewart

TREASURER

Mrs G Hobson

TRUSTEES

Ms R Aiken
Ms L Hendron
Mrs C Southwell

Mrs W Curtis
Mrs G Hobson
Mrs A Sproule

(resigned May 2025)

INDEPENDENT EXAMINER

Minshull & Co
Chartered Accountants
19 Crescent Business Park
LISBURN
BT28 2GN

BANKERS

Ulster Bank
Moira Office
49 Main Street
Moira
CRAIGAVON
BT67 0LQ

HEAD OFFICE

68 Silverwood Leaves
Lurgan
CRAIGAVON
BT66 6LB

TRUSTEE REPORT

The trustees present their annual report together with the financial statements for the year to 31 August 2025.

AIMS AND OBJECTIVES

Cavaliers in Need was established during 2013 but formally adopted a constitution in August 2015.

Its purposes are specifically to take in, care for, rehabilitate and rehome stray and unwanted Cavalier King Charles Spaniels, Cavalier cross type dogs and any other dogs that may accompany them as companion dogs.

This is done via the charity's foster care network and includes the following

- to educate the public about purchasing pups from responsible and ethical health testing breeders;
- to educate the public about the many health issues affecting the breed, and provide information, guidance and advice;
- to research Cavalier health so as to remain up to date and impart further knowledge.

APPLICATION OF INCOME AND PROPERTY

The property of the charity must be applied for purposes in accordance with section 2 of the Charities Act (Northern Ireland) 2008.

TRUSTEES

The charity and its property must be managed and administered by a committee comprising the officers and other members elected in accordance with the constitution. The officers and other members of the committee are the trustees of the charity and are as stated on page 2.

The charity must have the following officers

- Chairperson
- Secretary
- Treasurer

A trustee must be a member of the charity or the nominated representative of an organisation that is a member of the charity.

The number of trustees must not be less than three and will not be subject to a maximum.

A trustee may not appoint anyone to act on his or her behalf at meetings of trustees.

APPOINTMENT AND POWERS OF TRUSTEES

The charity in general meeting must elect the officers and the other trustees.

All of the trustees must retire with effect from conclusion of the annual general meeting next after his or her appointment but are eligible for re-election at that annual general meeting.

The trustees must manage the business of the charity and have powers to further the purposes as mentioned above.

TRUSTEE REPORT

(continued)

MEMBERSHIP

Membership is open to individuals over eighteen years of age or organisations that are approved by the trustees.

The trustees may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application. The applicant must be informed in writing within twenty one days of the decision.

Membership is not transferable to anyone else.

The trustees must keep a register of names and addresses of the members which must be made available to any member on request.

Membership is terminated if

- the member dies or if an organisation ceases to exist;
- the member resigns by written notice unless there would be less than two members after the resignation;
- any sum due from the member to the charity is not paid in full within six months of it falling due;
- the member is removed from membership by a resolution of the trustees that it is in the best interests of the charity that his or her membership is terminated.

RESULTS

The Net Incoming Resources for the year amounted to £5,792 (2024: -£4,621)

FINANCIAL REVIEW AND RESERVES POLICY

Funds were generated during the year from donations and collections of £33,772, rehoming fees of £96,060 and £19,500 grants. The main expenses incurred in carrying out the charity's activities were the retrieving dogs, £36,420, and veterinary fees amounting to £116,118.

Reserves at 31 August 2025 were £66,530 most of which are readily available funds covering many years' running costs. Cavaliers is entirely volunteer led so there are no wage costs. Currently the core costs are funded by the surplus of income raised over the direct costs, mainly professional costs of veterinarian fees. Expenditure is to further the charity's objectives of dog rescue and therefore most expense is directly for the charitable purposes during the year.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements if identified as such.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

TRUSTEE REPORT

(continued)

ACTIVITY DURING THE YEAR

The cost of living crisis impacted the number of dogs coming into our foster care from family surrenders and also as breeders continued to down-size. We took into our care and rehomed significant numbers of dogs again this year.

When resources allowed we continued to support a small number of foreign dogs.

IMPACT OF COVID-19

There is no significant ongoing effect from COVID 19.

GOING CONCERN

The trustees, having considered the charity's income streams and reserves, are content that these are sufficient to weather any short-term issues over the next 12-18 months and that the going concern basis is appropriate.

FUTURE PLANS

The charity's current funding is stable and our focus remains on managing our veterinary costs tightly. We intend to continue on this basis in the near future and to focus on generating funds to ensure our costs are covered in the future.

RELATED PARTIES

The charity carries out no transactions with any related party.

TAX STATUS

The Inland Revenue has accepted that Cavaliers in Need is a charity and registered it as such under the reference XN 79682. The charity is registered with the Charity Commission for Northern Ireland.

INDEPENDENT EXAMINER

The independent examiner, Donald R Minshull FCA of Messrs Minshull & Company, Chartered Accountants and Statutory Auditor, offers himself for re-appointment as independent examiner.

BY ORDER OF THE COMMITTEE

Chairperson

Date 21 November 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CAVALIERS IN NEED

We have examined the financial statements, on pages 7 to 12, which comprise the Statement of Financial Activities, Balance Sheet and related notes of Cavaliers In Need for the year ended 31 August 2025.

The financial reporting framework that has been applied in their preparation is applicable law and Charities SORP (FRS 102) and the accounting policies set out therein.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow procedures laid down in the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- 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 for NI, as required under section 65(9)(b) of the Charities Act (Northern Ireland) 2008.

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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. The the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters 1. to 4. listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D R Minshull FCA - Independent Examiner
Minshull & Co, Statutory Auditor

Date 21 November 2025

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Note	2025 £	£	2024 £	£
INCOMING RESOURCES					
Unrestricted Grants and Donations		33,772		32,903	
Rehoming Fees		96,060		129,358	
Restricted Fund Grants and Fees	7	19,500		4,500	
Fundraising		16,991		15,781	
Sundry Income		309		1,335	
			166,633		183,877
RESOURCES EXPENDED					
EXPENDITURE ON CHARITABLE ACTIVITIES					
Retrieval of Dogs & Transport Costs		33,920		48,672	
Food and Supplies		4,577		6,274	
Fundraising Costs		412		316	
Veterinary Treatments		101,118		114,777	
Travel & Subsistence Costs		240		1,759	
Motor Expenses		6,539		4,593	
Restricted Fund Activities					
Veterinary and Medical Expenses		15,000		3,000	
Retrieval of Dogs & Transport Costs		2,500		1,500	
Equipment Depreciation		2,000		-	
Total			(166,306)		(180,891)
Total Income less Direct Charitable Expenditure			327		2,986
GOVERNANCE AND SUPPORT COSTS					
Insurance		3,026		2,887	
Equipment Repairs and Leasing		178		-	
Postage, Stationery and Office Supplies		-		-	
Advertising and Website Expenses		101		66	
Depreciation		4,201		2,716	
Profit (Loss) on Sale of Fixed Assets		(3,112)		-	
Bank Charges		634		737	
Sundry Expenses		1		136	
Total			(6,119)		(7,607)
GOVERNANCE EXPENSES					
Legal and Professional fees		325		320	
Accountancy & Examination Fees	2	765		745	
Total			(6,119)		(7,607)
BANK INTEREST RECEIVABLE					
			-		-
Net Income(Expenditure) for the Year			(5,792)		(4,621)
Total Funds Brought Forward at 1 September 2024			72,322		76,943
Total Funds Carried Forward at 31 August 2025			66,530		72,322

The notes on pages 9 to 12 form part of these accounts

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

BALANCE SHEET AS AT 31 AUGUST 2025	Note	2025		2024	
		£	£	£	£
Fixed Assets	3		18,751		3,674
Current Assets	4	65,630		80,890	
Current Liabilities <i>(amounts falling due within one year)</i>	5	(17,851)		(12,242)	
Net Current Assets			47,779		68,648
Net Assets			66,530		72,322
FUNDS					
Unrestricted Funds	6		66,530		72,322
Restricted Funds	6 & 7		-		-
Balance at 31 August 2025			66,530		72,322

Approved, and authorised for issue, by the Trustees on the date below and signed on its behalf by

Chairperson
 Date 21 November 2025

Treasurer

Secretary

The notes on pages 9 to 12 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(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 Section 1a) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

(b) ***Reconciliation With Previous Generally Accepted Accounting Practice***

In preparing the accounts, the trustees have decided that in applying the accounting policies required by FRS 102 Section 1(a) and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) ***Preparation of the Accounts on a Going Concern Basis***

The charity reported -£5,792 cash inflow for the year and the trustees have formulated a strategy that will secure the immediate future of the charity for the next 12 to 18 months and on that basis the charity is a going concern.

(d) ***Income***

Income is recognised when the company has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, of a revenue nature, is recognised when the company 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 repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

(e) ***Donated Services and Facilities***

Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) ***Interest Receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors 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 company's work.

(h) **Expenditure and Irrecoverable Value Added Tax**

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 commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) **Support Costs**

Support costs are disclosed separately in the Statement of Financial Activities.

(j) **Tangible Fixed Assets and depreciation**

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Vehicles and Equipment	25% straight line
------------------------	-------------------

(k) **Debtors**

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) **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.

(m) **Creditors and Provisions**

Creditors and provisions are recognised where the company 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 any discounts.

(n) **Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(o) **Charity status and members liability**

The charity is unincorporated. The members include the trustees that are listed on page 2.

2. YEAR'S SURPLUS IS STATED AFTER CHARGING(CREDITING):	2025	2024
	£	£
Accountancy Fees	383	373
Examination Fees	383	373

3. TANGIBLE FIXED ASSETS

	Fixtures & Equipment £	Motor Vehicles £	TOTAL £
COST			
at 1 September 2024	1,073	12,330	13,403
Additions	-	23,668	11,003
Disposals	-	(12,330)	-
	<hr/>	<hr/>	<hr/>
31 August 2025	1,073	23,333	24,407
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
at 1 September 2024	687	9,042	9,729
Charge for the Year	234	5,967	6,201
On Disposals	-	(10,275)	(10,275)
	<hr/>	<hr/>	<hr/>
31 August 2025	921	4,734	5,656
	<hr/>	<hr/>	<hr/>
BALANCE SHEET VALUE			
31 August 2025	152	18,599	18,751
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. CURRENT ASSETS

	2025	2024
	£	£
Prepayments and Accrued Income	6,525	4,893
Cash at Bank and In Hand	59,105	75,997
	<hr/>	<hr/>
	65,630	80,890
	<hr/> <hr/>	<hr/> <hr/>

5. LIABILITIES (Amounts falling due within one year)

	2025	2024
	£	£
Grants Deferred	8,000	-
Accruals and Deferred Income	9,851	12,242
	<hr/>	<hr/>
	17,851	12,242
	<hr/> <hr/>	<hr/> <hr/>

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

NOTES TO THE FINANCIAL STATEMENTS

(continued)

6. FUNDS

	Unrestricted		Restricted	
	2025	2024	2025	2024
	£	£	£	£
Balance at 1 September 2024	72,322	76,943	-	-
(Deficit)Surplus for the year	(5,792)	(4,621)	-	-
Funds at 31 August 2025	66,530	72,322	-	-

7. RESTRICTED FUNDS ANALYSIS

		At 1 Sept 2024	Incoming Resources	Resources Expended/ Transfers	At 31 August 2025
		£	£	£	£
Funder -	Pets Foundation	-	10,000	(10,000)	-
	Jean Sainsbury	-	7,000	(7,000)	-
	Schnauzerfest	-	2,500	(2,500)	-
Total		-	19,500	(19,500)	-

8. TRUSTEES

The trustees received no emoluments or expenses payments during the year.

9. EMPLOYEES

Number of employees

There are no persons employed by the charity during the year.

10. RELATED PARTIES

The are no related party transactions to report for the year.

11. PRESENTATION CURRENCY

The presentation currency of these financial statements is pounds sterling (£GBP).

11. CAPITAL GRANTS

Included in grants deferred in Note 5 is an amount deferred in respect of grants received for the purchase of fixed assets. Contrary to to the FRS recommended treatment, amounts received in respect of fixed asset purchases are matched with the related depreciation charges and are therefore amortised over the useful life of the asset concerned. The amount deferred at 31 August 2025 is £8,000 (2024 £nil)

Cavaliers In Need

Northern Ireland - Charity number 102896

Accounts

**CAVALIERS IN NEED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2024**

Charity Number - 102896

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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COMMITTEE

CHAIRPERSON

Mrs C Southwell

SECRETARY

Mrs G Dewart

TREASURER

Mrs G Hobson

TRUSTEES

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TRUSTEE REPORT

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- the member is removed from membership by a resolution of the trustees that it is in the best interests of the charity that his or her membership is terminated.

RESULTS

The Net Incoming Resources for the year amounted to £4,623 (2023: £18,715)

FINANCIAL REVIEW AND RESERVES POLICY

Funds were generated during the year from donations and collections of £32,902, rehoming fees of £129,358 and £4,500 grants. The main expenses incurred in carrying out the charity's activities were the retrieving dogs, £50,172, and veterinary fees amounting to £117,777.

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TRUSTEE REPORT

(continued)

ACTIVITY DURING THE YEAR

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IMPACT OF COVID-19

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GOING CONCERN

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FUTURE PLANS

The charity's current funding is stable and our focus remains on managing our veterinary costs tightly. We intend to continue on this basis in the near future and to focus on generating funds to ensure our costs are covered in the future.

RELATED PARTIES

The charity carries out no transactions with any related party.

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The Inland Revenue has accepted that Cavaliers in Need is a charity and registered it as such under the reference XN 79682. The charity is registered with the Charity Commission for Northern Ireland.

INDEPENDENT EXAMINER

The independent examiner, Donald R Minshull FCA of Messrs Minshull & Company, Chartered Accountants and Statutory Auditor, offers himself for re-appointment as independent examiner.

BY ORDER OF THE COMMITTEE



Chairperson

Date 13 December 2024

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CAVALIERS IN NEED

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My examination was carried out in accordance with general directions given by the Charity Commission for NI, as required under section 65(9)(b) of the Charities Act (Northern Ireland) 2008.

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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. The the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters 1. to 4. listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D R Minshull FCA - Independent Examiner
Minshull & Co, Statutory Auditor

Date 13 December 2024

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024


INCOMING RESOURCES	Note	2024 £	£	2023 £	£
Unrestricted Grants and Donations		32,903		32,265	
Rehoming Fees		129,358		154,076	
Restricted Fund Grants and Fees	7	4,500		4,750	
Fundraising		15,781		-	
Sundry Income		1,335		794	
		183,877		191,885	
RESOURCES EXPENDED					
EXPENDITURE ON CHARITABLE ACTIVITIES					
Retrieval of Dogs & Transport Costs		48,672		37,985	
Food and Supplies		6,274		4,694	
Fundraising Costs		316		-	
Veterinary Treatments		114,777		95,691	
Travel & Subsistence Costs		1,759		2,737	
Motor Expenses		4,593		5,089	
Restricted Fund Activities					
Veterinary and Medical Expenses		3,000		16,708	
Retrieval of Dogs & Transport Costs		1,500		3,000	
Total		(180,891)		(165,906)	
Total Income less Direct Charitable Expenditure		2,986		25,979	
GOVERNANCE AND SUPPORT COSTS					
Insurance		2,888		2,869	
Equipment Repairs and Leasing		-		290	
Postage, Stationery and Office Supplies		-		363	
Advertising and Website Expenses		66		115	
Depreciation		2,716		1,894	
Bank Charges		735		677	
Sundry Expenses		139		8	
GOVERNANCE EXPENSES					
Legal and Professional fees		320		179	
Accountancy & Examination Fees	2	745		870	
Total		(7,608)		(7,265)	
BANK INTEREST RECEIVABLE					
		-		-	
Net Income(Expenditure) for the Year		(4,623)		18,715	
Total Funds Brought Forward at 1 September 2023		76,943		58,229	
Total Funds Carried Forward at 31 August 2024		72,322		76,943	

The notes on pages 9 to 12 form part of these accounts

**CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024**

BALANCE SHEET AS AT 31 AUGUST 2024	Note	2024		2023	
		£	£	£	£
Fixed Assets	3		3,674		6,390
Current Assets	4	80,890		85,248	
Current Liabilities <i>(amounts falling due within one year)</i>	5	(12,243)		(14,694)	
Net Current Assets			68,648		70,553
Net Assets			72,322		76,943
FUNDS					
Unrestricted Funds	6		72,322		76,943
Restricted Funds	6 & 7		-		-
Balance at 31 August 2024			72,322		76,943

Approved, and authorised for issue, by the Trustees on the date below and signed on its behalf by

Catherine Southwell 

Chairperson
Date 13 December 2024

Treasurer



Secretary

The notes on pages 9 to 12 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(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 Section 1a) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

(b) ***Reconciliation With Previous Generally Accepted Accounting Practice***

In preparing the accounts, the trustees have decided that in applying the accounting policies required by FRS 102 Section 1(a) and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) ***Preparation of the Accounts on a Going Concern Basis***

The charity reported -£4,622 cash inflow for the year and the trustees have formulated a strategy that will secure the immediate future of the charity for the next 12 to 18 months and on that basis the charity is a going concern.

(d) ***Income***

Income is recognised when the company has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, of a revenue nature, is recognised when the company 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 repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

(e) ***Donated Services and Facilities***

Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) ***Interest Receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors 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 company's work.

(h) Expenditure and Irrecoverable Value Added Tax

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 commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) Support Costs

Support costs are disclosed separately in the Statement of Financial Activities.

(j) Tangible Fixed Assets and depreciation

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Vehicles and Equipment	25% straight line
------------------------	-------------------

(k) Debtors

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) 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.

(m) Creditors and Provisions

Creditors and provisions are recognised where the company 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 any discounts.

(n) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024**

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(o) **Charity status and members liability**

The charity is unincorporated. The members include the trustees that are listed on page 2.

2. YEAR'S SURPLUS IS STATED AFTER CHARGING(CREDITING):	2024	2023
	£	£
Accountancy Fees	373	435
Examination Fees	373	435

3. TANGIBLE FIXED ASSETS

	Fixtures & Equipment £	Motor Vehicles £	TOTAL £
COST			
at 1 September 2023	1,073	12,330	13,403
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
31 August 2024	1,073	12,330	13,403
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
at 1 September 2023	437	6,576	7,013
Charge for the Year	250	2,466	2,716
On Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
31 August 2024	687	9,042	9,729
	<hr/>	<hr/>	<hr/>
BALANCE SHEET VALUE			
31 August 2024	386	3,288	3,674
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. CURRENT ASSETS	2024	2023
	£	£
Prepayments and Accrued Income	4,892	6,447
Cash at Bank and In Hand	75,997	78,801
	<hr/>	<hr/>
	80,890	85,247
	<hr/> <hr/>	<hr/> <hr/>

5. LIABILITIES (Amounts falling due within one year)	2024	2023
	£	£
Bank Overdraft	-	-
Accruals and Deferred Income	12,243	14,694
	<hr/>	<hr/>
	12,243	14,694
	<hr/> <hr/>	<hr/> <hr/>

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

NOTES TO THE FINANCIAL STATEMENTS

(continued)

6. FUNDS

	Unrestricted		Restricted	
	2024	2023	2024	2023
	£	£	£	£
Balance at 1 September 2023	76,943	62,994	-	-
(Deficit)Surplus for the year	(4,623)	13,949	-	-
Funds at 31 August 2024	72,322	76,943	-	-

7. RESTRICTED FUNDS ANALYSIS

	At 1 Sept 2023	Incoming Resources	Resources Expended/ Transfers	At 31 August 2024
	£	£	£	£
Funder - Enkalon	-	1,000	(1,000)	-
Animal Friends	-	1,000	(1,000)	-
Great Dane Adoption	-	1,500	(1,500)	-
Schnauzerfest	-	1,000	(1,000)	-
Total	-	4,500	(4,500)	-

8. TRUSTEES

The trustees received no emoluments or expenses payments during the year.

9. EMPLOYEES

Number of employees

There are no persons employed by the charity during the year.

10. RELATED PARTIES

The are no related party transactions to report for the year.

11. PRESENTATION CURRENCY

The presentation currency of these financial statements is pounds sterling (£GBP).

Cavaliers In Need

Northern Ireland - Charity number 102896

Accounts

**CAVALIERS IN NEED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2023**

Charity Number - 102896

**CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**

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Officers	2
Trustee's Report	3
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9

OFFICERS

COMMITTEE

CHAIRPERSON

Mrs C Southwell

SECRETARY

Mrs G Dewart

TREASURER

Mrs G Hobson

TRUSTEES

Ms R Aiken
Ms L Hendron
Mrs C Southwell

Mrs W Curtis
Mrs G Hobson
Mrs A Sproule

INDEPENDENT EXAMINER

Minshull & Co
Chartered Accountants
19 Crescent Business Park
LISBURN
BT28 2GN

BANKERS

Ulster Bank
Moira Office
49 Main Street
Moira
CRAIGAVON
BT67 0LQ

HEAD OFFICE

68 Silverwood Leaves
Lurgan
CRAIGAVON
BT66 6LB

TRUSTEE REPORT

The trustees present their annual report together with the financial statements for the year to 31 August 2023.

AIMS AND OBJECTIVES

Cavaliers in Need was established during 2013 but formally adopted a constitution in August 2015.

Its purposes are specifically to take in, care for, rehabilitate and rehome stray and unwanted Cavalier King Charles Spaniels, Cavalier cross type dogs and any other dogs that may accompany them as companion dogs.

This is done via the charity's foster care network and includes the following

- to educate the public about purchasing pups from responsible and ethical health testing breeders;
- to educate the public about the many health issues affecting the breed, and provide information, guidance and advice;
- to research Cavalier health so as to remain up to date and impart further knowledge.

APPLICATION OF INCOME AND PROPERTY

The property of the charity must be applied for purposes in accordance with section 2 of the Charities Act (Northern Ireland) 2008.

TRUSTEES

The charity and its property must be managed and administered by a committee comprising the officers and other members elected in accordance with the constitution. The officers and other members of the committee are the trustees of the charity and are as stated on page 2.

The charity must have the following officers

- Chairperson
- Secretary
- Treasurer

A trustee must be a member of the charity or the nominated representative of an organisation that is a member of the charity.

The number of trustees must not be less than three and will not be subject to a maximum.

A trustee may not appoint anyone to act on his or her behalf at meetings of trustees.

APPOINTMENT AND POWERS OF TRUSTEES

The charity in general meeting must elect the officers and the other trustees.

All of the trustees must retire with effect from conclusion of the annual general meeting next after his or her appointment but are eligible for re-election at that annual general meeting.

The trustees must manage the business of the charity and have powers to further the purposes as mentioned above.

TRUSTEE REPORT

(continued)

MEMBERSHIP

Membership is open to individuals over eighteen years of age or organisations that are approved by the trustees.

The trustees may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application. The applicant must be informed in writing within twenty one days of the decision.

Membership is not transferable to anyone else.

The trustees must keep a register of names and addresses of the members which must be made available to any member on request.

Membership is terminated if

- the member dies or if an organisation ceases to exist;
- the member resigns by written notice unless there would be less than two members after the resignation;
- any sum due from the member to the charity is not paid in full within six months of it falling due;
- the member is removed from membership by a resolution of the trustees that it is in the best interests of the charity that his or her membership is terminated.

RESULTS

The Net Outgoing Resources for the year amounted to -£18,714 (2022: £4,724 Incoming)

FINANCIAL REVIEW AND RESERVES POLICY

Funds were generated during the year from donations and collections of £32,266, rehoming fees of £154,075 and £4,750 grants. The main expenses incurred in carrying out the charity's activities were the retrieving dogs, £40,985, and veterinary fees amounting to £112,399.

Reserves at 31 August 2023 were £76,943 most of which are readily available funds covering many years' running costs excluding wages. Currently the core costs are funded by the surplus of income raised over the direct costs, mainly professional costs of veterinarian fees. Expenditure is planned to provide services to support the company's objectives therefore most expense is directly for the charitable purposes during the year. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements if identified as such. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

ACTIVITY DURING THE YEAR

The cost of living crisis impacted the number of dogs coming into our foster care from family surrenders and also as breeders down-sized. We took into our care and rehomed record numbers of dogs this year and this put significant stress on our operations.

When resources allowed we continued to support a small number of foreign dogs e.g. Turkey where they were impacted by the earthquake.

TRUSTEE REPORT

(continued)

The cost of living crisis also impacted fundraising but this was offset by strong rehoming as well as grant funding and increased petting days.

IMPACT OF COVID-19

As mentioned in the activity review, the impact of coronavirus restrictions meant that there was naturally a bigger concentration on remote activities, which ran successfully. There was no lasting impact on the charity's sustainability due to the low overhead model and healthy reserves. Most donations are made online through Paypal and bank transfer so general income held up fairly well. Any fundraising activities that would have involved gatherings, especially indoors, had ceased in lockdown but fundraising continues to play a part in providing income for the charity, albeit not in 2022/23. The trustees are satisfied that they made any necessary adjustments to ensure that Cavaliers in Need continued and will continue to achieve its objectives. There is no significant ongoing effect from COVID 19.

GOING CONCERN

The trustees, having considered the charity's income streams and reserves, are content that these are sufficient to weather any short-term issues over the next 12-18 months and that the going concern basis is appropriate.

FUTURE PLANS

The charity's current funding is stable and our focus remains on managing our veterinary costs tightly. We intend to continue on this basis in the near future and to focus on generating funds to ensure our costs are covered in the future.

RELATED PARTIES

The charity carries out no transactions with any related party.

TAX STATUS

The Inland Revenue has accepted that Cavaliers in Need is a charity and registered it as such under the reference XN 79682. The charity is registered with the Charity Commission for Northern Ireland.

INDEPENDENT EXAMINER

The independent examiner, Donald R Minshull FCA of Messrs Minshull & Company, Chartered Accountants and Statutory Auditor, offers himself for re-appointment as independent examiner.

BY ORDER OF THE COMMITTEE

Chairperson

Date 20 January 2024

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CAVALIERS IN NEED

We have examined the financial statements, on pages 7 to 12, which comprise the Statement of Financial Activities, Balance Sheet and related notes of Cavaliers In Need for the year ended 31 August 2023. The financial reporting framework that has been applied in their preparation is applicable law and Charities SORP (FRS 102) and the accounting policies set out therein.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow procedures laid down in the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- 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 for NI, as required under section 65(9)(b) of the Charities Act (Northern Ireland) 2008.

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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. The the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters 1. to 4. listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D R Minshull FCA - Independent Examiner
Minshull & Co, Statutory Auditor

Date 20 January 2024

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Note	2023 £	£	2022 £	£
INCOMING RESOURCES					
Unrestricted Grants and Donations		32,266		43,034	
Rehoming Fees		154,075		145,880	
Restricted Fund Grants and Fees	7	4,750		23,500	
Sundry Income		794		46	
			191,885		212,460
RESOURCES EXPENDED					
EXPENDITURE ON CHARITABLE ACTIVITIES					
Retrieval of Dogs & Transport Costs		37,985		58,657	
Food and Supplies		4,694		4,440	
Fundraising Costs		-		1,033	
Veterinary Treatments		95,691		118,560	
Travel & Subsistence Costs		2,737		2,233	
Motor Expenses		5,090		7,187	
Restricted Fund Activities					
Veterinary and Medical Expenses		16,708		6,042	
Retrieval of Dogs & Transport Costs		3,000		2,500	
Total			(165,905)		(200,653)
Total Income less Direct Charitable Expenditure			25,980		11,807
GOVERNANCE AND SUPPORT COSTS					
Insurance		2,870		2,395	
Equipment Repairs and Leasing		290		286	
Postage, Stationery and Office Supplies		363		460	
Advertising and Website Expenses		115		442	
Depreciation		1,894		1,817	
Bank Charges		675		415	
Sundry Expenses		10		-	
GOVERNANCE EXPENSES					
Legal and Professional fees		179		280	
Accountancy & Examination Fees	2	870		990	
Total			(7,266)		(7,083)
BANK INTEREST RECEIVABLE					
			-		-
Net Income(Expenditure) for the Year			18,714		4,724
Total Funds Brought Forward at 1 September 2022			58,229		53,505
Total Funds Carried Forward at 31 August 2023			76,943		58,229

The notes on pages 9 to 12 form part of these accounts

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

BALANCE SHEET AS AT 31 AUGUST 2023	Note	2023		2022	
		£	£	£	£
Fixed Assets	3		6,390		7,901
Current Assets	4	85,248		64,820	
Current Liabilities <i>(amounts falling due within one year)</i>	5	(14,695)		(14,492)	
Net Current Assets			70,553		50,328
Net Assets			76,943		58,229
FUNDS					
Unrestricted Funds	6		76,943		43,271
Restricted Funds	6 & 7		-		14,958
Balance at 31 August 2023			76,943		58,229

Approved, and authorised for issue, by the Trustees on the date below and signed on its behalf by

Chairperson

Date 20 January 2024

Treasurer

Secretary

The notes on pages 9 to 12 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(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 Section 1a) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

(b) ***Reconciliation With Previous Generally Accepted Accounting Practice***

In preparing the accounts, the trustees have decided that in applying the accounting policies required by FRS 102 Section 1(a) and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) ***Preparation of the Accounts on a Going Concern Basis***

The charity reported £18,715 cash inflow for the year and the trustees have formulated a strategy that will secure the immediate future of the charity for the next 12 to 18 months and on that basis the charity is a going concern.

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Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

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Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) ***Interest Receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors 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 company's work.

(h) **Expenditure and Irrecoverable Value Added Tax**

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 commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) **Support Costs**

Support costs are disclosed separately in the Statement of Financial Activities.

(j) **Tangible Fixed Assets and depreciation**

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Vehicles and Equipment	25% straight line
------------------------	-------------------

(k) **Debtors**

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) **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.

(m) **Creditors and Provisions**

Creditors and provisions are recognised where the company 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 any discounts.

(n) **Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(o) **Charity status and members liability**

The charity is unincorporated. The members include the trustees that are listed on page 2.

2. YEAR'S SURPLUS IS STATED AFTER CHARGING(CREDITING):	2023	2022
	£	£
Accountancy Fees	435	495
Examination Fees	435	495

3. TANGIBLE FIXED ASSETS

	Fixtures & Equipment £	Motor Vehicles £	TOTAL £
COST			
at 1 September 2022	690	12,330	13,020
Additions	383	-	383
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
31 August 2023	1,073	12,330	13,403
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
at 1 September 2022	187	4,932	5,119
Charge for the Year	250	1,644	1,894
On Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
31 August 2023	437	6,576	7,013
	<hr/>	<hr/>	<hr/>
BALANCE SHEET VALUE			
31 August 2023	636	5,754	6,390
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. CURRENT ASSETS

	2023	2022
	£	£
Prepayments and Accrued Income	6,447	6,216
Cash at Bank and In Hand	78,801	58,604
	<hr/>	<hr/>
	85,248	64,820
	<hr/> <hr/>	<hr/> <hr/>

5. LIABILITIES (Amounts falling due within one year)

	2023	2022
	£	£
Bank Overdraft	-	-
Accruals and Deferred Income	14,695	14,492
	<hr/>	<hr/>
	14,695	14,492
	<hr/> <hr/>	<hr/> <hr/>

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

NOTES TO THE FINANCIAL STATEMENTS

(continued)

6. FUNDS

	Unrestricted		Restricted	
	2023	2022	2023	2022
	£	£	£	£
Balance at 1 September 2022	43,271	62,994	14,958	-
(Deficit) Surplus for the year	33,672	(19,723)	(14,958)	14,958
	<hr/>	<hr/>	<hr/>	<hr/>
Funds at 31 August 2023	76,943	43,271	-	14,958
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. RESTRICTED FUNDS ANALYSIS

	At 1 Sept 2022	Incoming Resources	Resources Expended/ Transfers	At 31 August 2023
	£	£	£	£
Funder - Pets at Home	4,958	-	(4,958)	-
Enkalon	-	-	-	-
Animal Defence Trust	-	1,500	(1,500)	-
Jean Sainsbury	10,000	-	(10,000)	-
Great Dane Adoption	-	1,500	(1,500)	-
Belfast International Airport	-	1,250	(1,250)	-
Schnauzerfest	-	500	(500)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	14,958	4,750	(19,708)	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8. TRUSTEES

The trustees received no emoluments or expenses payments during the year.

9. EMPLOYEES

Number of employees

There are no persons employed by the charity during the year.

10. RELATED PARTIES

There are no related party transactions to report for the year.

11. PRESENTATION CURRENCY

The presentation currency of these financial statements is pounds sterling (£GBP).

Cavaliers In Need

Northern Ireland - Charity number 102896

Annual report

Cavaliers In Need

Trustee Report for the financial year ended 31 August 2023

The Trustees submit their annual report and financial statements for the year ended 31 August 2023 and would like to thank Minshull and Co for their support in preparing our final accounts and our book-keeper Jaki Lewis for her work all year in supporting this.

Review of Activity

This report contains details of the activities of the charity during an exceptionally busy year, as we continued to provide a safe haven, and find suitable homes, for dogs rescued from breeding establishments or lost and unclaimed/surrendered to dog pounds, and assisted with rehoming of family pets which could no longer be cared for by their owners.

Cavaliers In Need has rescued over 3000 dogs since its foundation in June 2013. This year we celebrated our tenth birthday with a picnic and gathering to thank our supporters and volunteers, which was well received. Unfortunately three years on the outworkings of COVID and the cost of living crisis continue to impact us as breeding establishments contract and dogs purchased during lockdowns are surrendered. As a consequence of this demand for our support remained very high and we have had to stretch to meet this demand. We expect this to continue in the year ahead as the cost of living crisis continues.

Whilst our outreach activity remained high the returns from our activities was lower and so our income from rehoming and the generosity of our supporters with their time and financial support enables us to continue to fulfil our purpose.

During COVID we helped a few dogs from China and Turkey as conditions there were appalling and these dogs had been in shelters for years. When resources allowed we continued to support a small number of foreign dogs e.g. in Turkey where they were impacted by the earthquake. We raise the money for these dogs separately so as to ensure that our supporters have confidence in how their donations are spent and that this does not impact our ability to support dogs in the UK and Ireland.

During the year we have typically had on average 100 dogs in foster at any time although at times this has risen to over 120 we rescued 321 dogs and rehomed 299 during the year. Whilst our focus is on getting those we can a home our number of sick long-term foster was 17. Sadly, nine dogs were extremely ill and, despite receiving all possible veterinary care, they did not survive.

Cavaliers in Need



Registered Charity NIC 102896

The operational committee of volunteers to assist with the day-to-day operations of the charity is now well established and this committee has helped enormously in dealing with the increased workload within the Charity. The Trustees are all members of the operational committee and have final approval on all recommendations emanating from the operational committee. The operational committee is not a sub-committee of the Board of Trustees, however, the members of the committee are covered by all relevant insurance policies and are the members of Cavaliers in Need.

The focus of the operational committee is in relation to matters such as fostering, home-checking, transportation and fundraising for the charity. This is a core function of the operational committee, which has generated a number of innovative fundraising ideas for the charity. The increase in the number of dogs being surrendered to the charity's care, and the extremely poor health of a number of these dogs, has resulted in significantly increased operating costs in terms of veterinary care, surgeries and investigative procedures and ongoing expenses. We continue to place a strong focus on cost management with our vets and were also successful in receiving a number of grants to support our activity.

The Trustees would like to thank the members of the committee and the volunteer foster families and fundraisers who support CIN as without all their efforts the charity would be unable to operate.

Organisational Structure

Cavaliers In Need is registered with the Charity Commission of Northern Ireland, registered on 14 August 2015. It is governed by a Constitution which was amended in November 2018 to reflect the members of CIN being the members of the operational committee.

Principal Activity

The principal activity of the charity is to rescue, rehabilitate and re-home Cavalier King Charles Spaniels and to advance education on the breed, including its health issues, and to work towards highlighting the issues of animal welfare and the lack of regulation in the breeding industry.

The charity continues to work towards its stated purposes of:

1. To educate the public about purchasing pups from responsible and ethical health testing breeders;
2. To educate the public about the many health issues affecting the breed and to provide information, guidance and advice; and
3. To research Cavalier health so as to remain up to date and impart further knowledge which meet the public benefit requirement of the Charities Act (Northern Ireland) 2008, specifically Section 2.2(f).

Risk Policy

The Trustees who served during the year have undertaken an analysis of the work of the charity; identified the major risks to which the charity is exposed and are satisfied that all appropriate policies, practices and procedures are in place to mitigate those risks. The Trustees have produced a register of major risks and mitigating actions which is reviewed regularly at meetings of the Trustees.

Financial Review

During this reporting period, the charity has maintained a good financial position, with an increase in annual turnover and despite caring for more dogs our veterinary costs reduced thus enabling our reserves to grow which is encouraging for our long-term sustainability. The Trustees have reviewed the reserves of the charity and, with due consideration to the variable nature of income and expenses, the review concluded that to allow the charity to provide a buffer for uninterrupted continuance of its rescue and rehabilitation activities, a general reserve equating to approximately 13 weeks of total expenditure should be maintained.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 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 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 accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

Statement of Disclosure of Information to Auditors

We, the Trustees of the charity who held office at the date of approval of these financial statements, as set out above, each confirm that so far as we are aware, that:

a. There is no relevant audit information of which the charity's auditors are unaware; and

b. The Trustees have taken all the necessary steps that they ought to have taken as

trustees in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

Independent Review

A resolution that Donald Minshull of Minshull & Co be re-appointed as independent reviewers of the charity will be put to the Annual General Meeting.

Cavaliers In Need

Northern Ireland - Charity number 102896

Annual return

The Trustees
Cavaliers In Need
68 Silverwood Leaves
CRAIGAVON
BT66 6LB

20 January 2024

Dear Trustees

We have now completed our examinations of the charity's accounts for the year ended 31 August 2023 and wish to thank Glynis and Jaki for their efforts and cooperation during our work.

We enclose a copy of your accounts which we would ask you to review and on your agreement please sign the balance sheet as indicated on page 8 and return this signed page to me.

Again, as in previous years, the records of income and expenditure were well organised and as required by the Charity Commission for Northern Ireland.

RECORD KEEPING AND ACCOUNTING

We did not come across any significant issues in the year which we need to bring to your attention and would remind you to give as much detail, as is practical for you, on the bank account when transferring money to volunteers as it greatly assists our independent examination

FUNDING

The mix of income was fairly similar to 2022 but with less coming from restricted grants. The grants were all fairly straightforward and allocation of these funds to the relevant expense similarly straightforward – the amount and timing of the receipt have a bearing on how much work needs to go into the allocation of this income. My comments last year are more relevant if funds are received close to the end of your accounts year and are significantly more than your usual monthly rate of expenditure – but as I said in 2023 everything slotted in to place very well. And even though the top line income was reduced in 2023 Cavaliers In Need has healthier reserves and therefore improved financial stability going forward.

INCORPORATION

We would again recommend incorporating to limit the liability of the trustees and members in the event of litigation.

CONCLUSION

The above indicates that as Examiner we are satisfied with the quality of the records maintained and retained by Cavaliers in Need.

We again wish to thank Glynis and Jaki for their cooperation during our work.

Please contact us if you wish to bring any other matter to our attention.

Yours faithfully

Principal: Donald R. Minshull
BENG ACGI FCARegistered to carry on audit work in the UK by the Institute of Chartered Accountants in Ireland, details of our audit registration can be viewed at www.auditregister.org.uk under reference number 223157

Cavaliers In Need

Northern Ireland - Charity number 102896

Accounts

**CAVALIERS IN NEED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2022**

Charity Number - 102896

**CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022**

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Balance Sheet	8
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CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

OFFICERS

COMMITTEE

CHAIRPERSON

Mrs C Southwell

SECRETARY

Mrs E McElroy

TREASURER

Mrs G Hobson

TRUSTEES

Ms R Aiken
Ms L Hendron
Mrs C Southwell

Mrs W Curtis
Mrs G Hobson
Mrs A Sproule

INDEPENDENT EXAMINER

Minshull & Co
Chartered Accountants
19 Crescent Business Park
LISBURN
BT28 2GN

BANKERS

Ulster Bank
Moira Office
49 Main Street
Moira
CRAIGAVON
BT67 0LQ

HEAD OFFICE

68 Silverwood Leaves
Lurgan
CRAIGAVON
BT66 6LB

TRUSTEE REPORT

The trustees present their annual report together with the financial statements for the year to 31 August 2022.

AIMS AND OBJECTIVES

Cavaliers in Need was established during 2013 but formally adopted a constitution in August 2015.

Its purposes are specifically to take in, care for, rehabilitate and rehome stray and unwanted Cavalier King Charles Spaniels, Cavalier cross type dogs and any other dogs that may accompany them as companion dogs.

This is done via the charity's foster care network and includes the following

- to educate the public about purchasing pups from responsible and ethical health testing breeders;
- to educate the public about the many health issues affecting the breed, and provide information, guidance and advice;
- to research Cavalier health so as to remain up to date and impart further knowledge.

APPLICATION OF INCOME AND PROPERTY

The property of the charity must be applied for purposes in accordance with section 2 of the Charities Act (Northern Ireland) 2008.

TRUSTEES

The charity and its property must be managed and administered by a committee comprising the officers and other members elected in accordance with the constitution. The officers and other members of the committee are the trustees of the charity and are as stated on page 2.

The charity must have the following officers

- Chairperson
- Secretary
- Treasurer

A trustee must be a member of the charity or the nominated representative of an organisation that is a member of the charity.

The number of trustees must not be less than three and will not be subject to a maximum.

A trustee may not appoint anyone to act on his or her behalf at meetings of trustees.

APPOINTMENT AND POWERS OF TRUSTEES

The charity in general meeting must elect the officers and the other trustees.

All of the trustees must retire with effect from conclusion of the annual general meeting next after his or her appointment but are eligible for re-election at that annual general meeting.

The trustees must manage the business of the charity and have powers to further the purposes as mentioned above.

TRUSTEE REPORT

(continued)

MEMBERSHIP

Membership is open to individuals over eighteen years of age or organisations that are approved by the trustees.

The trustees may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application. The applicant must be informed in writing within twenty one days of the decision.

Membership is not transferable to anyone else.

The trustees must keep a register of names and addresses of the members which must be made available to any member on request.

Membership is terminated if

- the member dies or if an organisation ceases to exist;
- the member resigns by written notice unless there would be less than two members after the resignation;
- any sum due from the member to the charity is not paid in full within six months of it falling due;
- the member is removed from membership by a resolution of the trustees that it is in the best interests of the charity that his or her membership is terminated.

RESULTS

The Net Outgoing Resources for the year amounted to -£4,724 (2020: -£9,490 Incoming)

FINANCIAL REVIEW AND RESERVES POLICY

Funds were generated during the year from donations and collections of £43,034, rehoming fees of £115,880 and £23,500 grants. The main expenses incurred in carrying out the charity's activities were the retrieving dogs, £61,157, and veterinary fees amounting to £124,601.

Reserves at 31 August 2022 were £58,229 most of which are readily available funds covering many years' running costs excluding wages. Currently the core costs are funded by the surplus of income raised over the direct costs, mainly professional costs of veterinarian fees. Expenditure is planned to provide services to support the company's objectives therefore most expense is directly for the charitable purposes during the year. General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements if identified as such. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

ACTIVITY DURING THE YEAR

During the year the charity performed its activities as well as was allowed given the remaining restrictions imposed by coronavirus measures. Efforts were concentrated in rescuing dogs mainly in China and Turkey and this achieved a good degree of success.

There was a significant recovery in the levels of fostering and rehoming in the United Kingdom and Ireland and it is expected this will return to previous levels or more on removal of coronavirus restrictions.

TRUSTEE REPORT

(continued)

IMPACT OF COVID-19

As mentioned in the activity review, the impact of coronavirus restrictions meant that there was naturally a bigger concentration on remote activities, which ran successfully. There has been no material impact on the charity's sustainability due to the low overhead model and healthy reserves. Most donations are made online through Paypal and bank transfer so general income held up fairly well. Any fundraising activities that would have involved gatherings, especially indoors, had ceased in lockdown but fundraising continues to play a part in providing income for the charity. The trustees are satisfied that they have made necessary adjustments to ensure that Cavaliers in Need will continue to achieve its objectives. The impact caused by COVID-19 is now very much reduced.

GOING CONCERN

The trustees, having considered the charity's income streams, financial means and strategy for dealing with issues such as the impact of Covid-19, over the next 12-18 months, are satisfied that the going concern basis is appropriate.

FUTURE PLANS

The charity's current funding and cost structure is stable and it intends to continue in this way in the near future so that the current services will continue to be offered where needed. It does need to generate more general funds to ensure that professional costs are covered in the future.

RELATED PARTIES

The charity carries out no transactions with any related party.

TAX STATUS

The Inland Revenue has accepted that Cavaliers in Need is a charity and registered it as such under the reference XN 79682. The charity is registered with the Charity Commission for Northern Ireland.

INDEPENDENT EXAMINER

The independent examiner, Donald R Minshull FCA of Messrs Minshull & Company, Chartered Accountants and Statutory Auditor, offers himself for re-appointment as independent examiner.

BY ORDER OF THE COMMITTEE

Chairperson

Date 21 November 2022

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CAVALIERS IN NEED

We have examined the financial statements, on pages 7 to 12, which comprise the Statement of Financial Activities, Balance Sheet and related notes of Cavaliers In Need for the year ended 31 August 2022. The financial reporting framework that has been applied in their preparation is applicable law and Charities SORP (FRS 102) and the accounting policies set out therein.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow procedures laid down in the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- 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 for NI, as required under section 65(9)(b) of the Charities Act (Northern Ireland) 2008.

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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. The the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters 1. to 4. listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D R Minshull FCA - Independent Examiner
Minshull & Co, Statutory Auditor

Date 21 November 2022

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Note	2022 £	£	2021 £	£
INCOMING RESOURCES					
Unrestricted Grants and Donations		43,035		53,433	
Rehoming Fees		145,879		18,660	
Restricted Fund Grants and Fees	9	23,500		-	
Sundry Income		46		94	
			212,460		72,187
RESOURCES EXPENDED					
EXPENDITURE ON CHARITABLE ACTIVITIES					
Retrieval of Dogs & Transport Costs		58,657		30,392	
Food and Supplies		4,440		744	
Fundraising Costs		1,033		2,451	
Veterinary Treatments		118,559		40,008	
Travel & Subsistence Costs		2,233		385	
Motor Expenses		7,188		2,527	
Restricted Fund Activities					
Veterinary and Medical Expenses		6,042		-	
Retrieval of Dogs & Transport Costs		2,500		-	
Total			(200,652)		(76,508)
Total Income less Direct Charitable Expenditure			11,808		(4,321)
GOVERNANCE AND SUPPORT COSTS					
Insurance		2,396		2,318	
Equipment Repairs and Leasing		286		-	
Postage, Stationery and Office Supplies		460		-	
Advertising and Website Expenses		442		327	
Depreciation		1,817		1,658	
Profit (Loss) on Sale of Fixed Assets		-		-	
Bank Charges		413		328	
Legal and Professional fees		280		-	
Accountancy & Examination Fees	2	990		538	
Total			(7,084)		(5,169)
BANK INTEREST RECEIVABLE					
			-		-
Net Income(Expenditure) for the Year			4,724		(9,490)
Total Funds Brought Forward at 1 September 2021			53,505		62,994
Total Funds Carried Forward at 31 August 2022			58,229		53,504

The notes on pages 9 to 12 form part of these accounts

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

BALANCE SHEET AS AT 31 AUGUST 2022	Note	2022		2021	
		£	£	£	£
Fixed Assets	3		7,901		9,718
Current Assets	4	64,820		48,141	
Current Liabilities <i>(amounts falling due within one year)</i>	5	(14,492)		(4,354)	
Net Current Assets			50,328		43,787
Net Assets			58,229		53,505
FUNDS					
Unrestricted Funds	6		43,271		53,505
Restricted Funds	6 & 7		14,958		-
Balance at 31 August 2022			58,229		53,505

Approved, and authorised for issue, by the Trustees on the date below and signed on its behalf by

Chairperson

Date 21 November 2022

Treasurer

Secretary

The notes on pages 9 to 12 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(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 Section 1a) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

(b) ***Reconciliation With Previous Generally Accepted Accounting Practice***

In preparing the accounts, the trustees have decided that in applying the accounting policies required by FRS 102 Section 1(a) and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) ***Preparation of the Accounts on a Going Concern Basis***

The charity reported £4,724 cash inflow for the year and the trustees have formulated a strategy that will secure the immediate future of the charity for the next 12 to 18 months and on that basis the charity is a going concern.

(d) ***Income***

Income is recognised when the company has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, of a revenue nature, is recognised when the company 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 repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

(e) ***Donated Services and Facilities***

Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) ***Interest Receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors 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 company's work.

(h) **Expenditure and Irrecoverable Value Added Tax**

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 commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) **Support Costs**

Support costs are disclosed separately in the Statement of Financial Activities.

(j) **Tangible Fixed Assets and depreciation**

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Vehicles and Equipment	25% straight line
------------------------	-------------------

(k) **Debtors**

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) **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.

(m) **Creditors and Provisions**

Creditors and provisions are recognised where the company 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 any discounts.

(n) **Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(o) **Charity status and members liability**

The charity is unincorporated. The members include the trustees that are listed on page 2.

2. YEAR'S SURPLUS IS STATED AFTER CHARGING(CREDITING):	2022	2021
	£	£
Accountancy Fees	495	269
Examination Fees	495	269

3. TANGIBLE FIXED ASSETS

	Fixtures & Equipment £	Motor Vehicles £	TOTAL £
COST			
at 1 September 2021	690	12,330	13,020
Additions	-	-	-
Disposals	-	-	-
31 August 2022	690	12,330	13,020
DEPRECIATION			
at 1 September 2021	14	3,288	3,302
Charge for the Year	173	1,644	1,817
On Disposals	-	-	-
31 August 2022	187	4,932	5,119
BALANCE SHEET VALUE			
31 August 2022	503	7,398	7,901

4. CURRENT ASSETS

	2022	2021
	£	£
Prepayments and Accrued Income	6,216	2,488
Cash at Bank and In Hand	58,604	45,653
	64,820	48,141

5. LIABILITIES (Amounts falling due within one year)

	2022	2021
	£	£
Bank Overdraft	-	-
Accruals and Deferred Income	14,492	4,354
	14,492	4,354

CAVALIERS IN NEED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

NOTES TO THE FINANCIAL STATEMENTS

(continued)

6. FUNDS

	Unrestricted		Restricted	
	2022	2021	2022	2021
	£	£	£	£
Balance at 1 September 2021	53,505	62,994	-	-
(Deficit) Surplus for the year	(10,234)	(9,489)	14,958	-
Funds at 31 August 2022	43,271	53,505	14,958	-

7. RESTRICTED FUNDS ANALYSIS

		At 1 April 2021	Incoming Resources	Resources Expended/ Transfers	At 31 March 2022
		£	£	£	£
Funder -	Pets at Home	-	10,000	(5,042)	4,958
	Enkalon	-	1,000	(1,000)	-
	Animal Defence Trust	-	1,500	(1,500)	-
	Jean Sainsbury	-	10,000	-	10,000
	Animal Friends	-	1,000	(1,000)	-
Total		-	23,500	(8,542)	14,958

8. TRUSTEES

The trustees received no emoluments or expenses payments during the year.

9. EMPLOYEES

Number of employees

There are no persons employed by the charity during the year.

10. RELATED PARTIES

The are no related party transactions to report for the year.

11. PRESENTATION CURRENCY

The presentation currency of these financial statements is pounds sterling (£GBP).

Cavaliers In Need

Northern Ireland - Charity number 102896

Annual report

Cavaliers In Need

Trustee Report for the financial year ended 31 August 2022

The Trustees submit their annual report and financial statements for the year ended 31 August 2022 and would like to thank Minshull and Co for their support in preparing our final accounts and our book-keeper Jaki Lewis for her work all year in supporting this.

Review of Activity and Future Developments

Welcome to Cavaliers In Need's Trustee Report. This report contains details of the activities of the charity during an exceptionally busy year, as we continued to provide a safe haven, and find suitable homes, for dogs rescued from breeding establishments or lost and unclaimed/surrendered to dog pounds, and assisted with rehoming of family pets which could no longer be cared for by their owners.

Cavaliers In Need has rescued over 2500 dogs since its foundation in June 2013. This financial year we were significantly impacted by the COVID pandemic. The lockdowns initially impacted our ability to fundraise and rehome dogs and we had to think of innovative ways to keep on top of our bills. Our volunteers were very generous with their time and financial support.

An output of lockdown was an increase in puppy farming with breeders expanding to meet demand. With people returning to the office we have seen an increase in dogs being surrendered. Many who have not been well socialised. We are also seeing breeders being unable to sell dogs. As a consequence of this demand for our support increased this year and we have had to stretch to meet this demand. We expect this to continue in the year ahead as the cost of living crisis impacts further.

During COVID we helped some dogs in China and Turkey as conditions there were appalling. We raise the money for these dogs separately so as to ensure that our supporters have confidence in how their donations are spent and that this does not impact our ability to support dogs in the UK and Ireland.

During the year we have typically had on average 100 dogs in foster at any time we rescued 354 dogs and rehomed 325 during the year. Whilst our focus is on getting those we can a home our number of sick long-term foster was 22. Sadly, fifteen dogs were extremely ill and, despite receiving all possible veterinary care, they did not survive.

The operational committee of volunteers to assist with the day-to-day operations of the charity is now well established and this committee has helped enormously in dealing with the increased workload within the Charity. The Trustees are all members of the operational committee and have final approval on all recommendations emanating from the operational committee. The operational committee is not a sub-committee of the Board of Trustees, however, the members of the committee are covered by all relevant insurance policies and are the members of Cavaliers in Need.

The focus of the operational committee is in relation to matters such as fostering, home-checking, transportation and fundraising for the charity. This is a core function of the operational committee, which has generated a number of innovative fundraising ideas for

the charity. The increase in the number of dogs being surrendered to the charity's care, and the extremely poor health of a number of these dogs, has resulted in significantly increased operating costs in terms of veterinary care, surgeries and investigative procedures and ongoing expenses. We continue to place a strong focus on cost management with our vets and were also successful in receiving a number of grants to support our activity.

The Trustees would like to thank the members of the committee and the volunteer foster families and fundraisers who support CIN as without all their efforts the charity would be unable to operate.

Organisational Structure

Cavaliers In Need is registered with the Charity Commission of Northern Ireland, registered on 14 August 2015. It is governed by a Constitution which was amended in November 2018 to reflect the members of CIN being the members of the operational committee.

Principal Activity

The principal activity of the charity is to rescue, rehabilitate and re-home Cavalier King Charles Spaniels and to advance education on the breed, including its health issues, and to work towards highlighting the issues of animal welfare and the lack of regulation in the breeding industry.

The charity continues to work towards its stated purposes of:

1. To educate the public about purchasing pups from responsible and ethical health testing breeders;
2. To educate the public about the many health issues affecting the breed and to provide information, guidance and advice; and
3. To research Cavalier health so as to remain up to date and impart further knowledge

which meet the public benefit requirement of the Charities Act (Northern Ireland) 2008, specifically Section 2.2(f).

Risk Policy

The Trustees who served during the year have undertaken an analysis of the work of the charity; identified the major risks to which the charity is exposed and are satisfied that all appropriate policies, practices and procedures are in place to mitigate those risks. The Trustees have produced a register of major risks and mitigating actions which is reviewed regularly at meetings of the Trustees.

Financial Review

During this reporting period, the charity has maintained a good financial position, with an increase in annual turnover and despite caring for more dogs our veterinary costs reduced thus enabling our reserves to grow which is encouraging for our long-term sustainability. The Trustees have reviewed the reserves of the charity and, with due consideration to the variable nature of income and expenses, the review concluded that to allow the charity to provide a buffer for uninterrupted continuance of its rescue and rehabilitation activities, a

general reserve equating to approximately 13 weeks of total expenditure should be maintained.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 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 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 accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

Statement of Disclosure of Information to Auditors

We, the Trustees of the charity who held office at the date of approval of these financial statements, as set out above, each confirm that so far as we are aware, that:

1. There is no relevant audit information of which the charity's auditors are unaware; and
2. The Trustees have taken all the necessary steps that they ought to have taken as

trustees in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

Independent Review

A resolution that Donald Minshull of Minshull & Co be re-appointed as independent reviewers of the charity will be put to the Annual General Meeting.

Cavaliers In Need

Northern Ireland - Charity number 102896

Annual return

The Trustees
Cavaliers In Need
68 Silverwood Leaves
CRAIGAVON
BT66 6LB

21 November 2022

Dear Trustees

We have now completed our examinations of the charity's accounts for the year ended 31 August 2021 and wish to thank Glynis, Jaki and Lorraine for their efforts and cooperation during our work.

We enclose a copy of your accounts which we would ask you to review and on your agreement please sign the balance sheet as indicated on page 8 and return this signed page to me.

Again, the records of income and expenditure were well organised and as required by the Charity Commission for Northern Ireland.

RECORD KEEPING AND ACCOUNTING

The records were excellent for the year covered by our work. We did not come across any significant issues in the year which we need to bring to your attention however we would ask that if a bit more detail could be given on the bank account when transferring money to volunteers it would assist out independent examination

FUNDING

The mix of income has changed again with the addition of grant applications, some of which are generating general donation type income and others, restricted income. As discussed during our examination work, you should record how and when you spend the restricted grant monies as you have to be able to identify at any point in time the position on those restricted funds. Cavaliers In Need continues to have a healthy reserve and therefore financial stability going forward.

INCORPORATION

We would again recommend incorporating to limit the liability of the trustees and members in the event of litigation.

CONCLUSION

The above indicates that as Examiner we are satisfied with the quality of the records maintained and retained by Cavaliers in Need.

We again wish to thank Glynis, Jaki and Lorraine for their cooperation during our work.

Please contact us if you wish to bring any other matter to our attention.

Yours faithfully

