

# Spanish Stray Dogs UK

Scotland · Charity number SC043486

## Details

---

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2012-10-15
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address	c/o Joan Kennedy 66b Castle Street Broughty Ferry Dundee DD5 2EJ
Website	<a href="http://www.spanishstraydogs.org.uk">www.spanishstraydogs.org.uk</a>

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of animal welfare'

**What the charity does:** Rehome abandoned Spanish stray dogs to UK homes

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 4 The organisation is established for charitable purposes only, in particular the advancement of animal welfare. The objects are primarily: 4.1 to find homes in the UK for dogs from Spain that are strays, abandoned, neglected, abused or otherwise in need (the 'dogs'). 4.2 fundraising to pay for the transportation, accommodation, medical, food and associated expenses of the dogs which the trustees consider can be rehomed in the UK. 4.3 fundraising and other activities to provide support in the way of donations of food, medications, vet equipment, tools, and other materials to dog shelters in Spain. in particular to the municipal dog shelter of Los Barrios in Southern Spain.

## Geography

---

- **Main operating location:** Fife
- **Geographical spread:** UK and overseas

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£79,945	£93,802	-	0
2023-10-31	£108,892	£122,973	-	0
2022-10-31	£113,434	£118,468	-	0
2021-10-31	£162,033	£150,923	-	0
2020-10-31	£149,998	£127,132	-	0

**Spanish Stray Dogs UK**

Scotland - Charity number SC043486

---

# Accounts

---

Charity registration number: SC043486

# Spanish Stray Dogs UK

Annual Report and Financial Statements

for the Year Ended 31 October 2024

## **Spanish Stray Dogs UK**

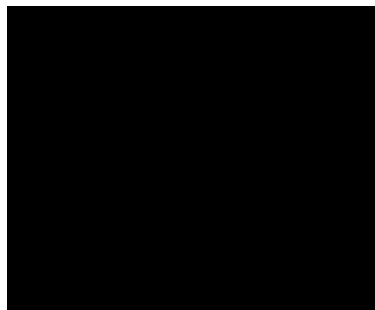
### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

## Spanish Stray Dogs UK

### Reference and Administrative Details

**Trustees**



**Charity Registration Number** SC043486

**Principal Office** Trinity House  
31 Lymedoch St  
Glasgow  
G3 6EF

**Independent Examiner** Burton Beavan  
112-114 Witton St  
Northwich  
Cheshire  
CW9 5NW

## **Spanish Stray Dogs UK**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 October 2024.

#### **Objectives and activities**

##### ***Objects and aims***

The purpose of the charity is to provide support for dogs in Spain that are stray, abandoned or neglected. The charity provides practical and financial support to the council run pound in Los Barrios near Algeciras in Cadiz. The charity provides funds for physical improvements, food for dogs, a castration program and running a rehoming program. They also provide funds for a vet to visit the pound to provide veterinary welfare support.

##### ***Objectives, strategies and activities***

The main activities relating to these objects and aims are funds raised through donations and funds raised from adoption fees when dogs are successfully rehomed. We also work closely with a team of volunteers in Spain that fundraise locally. The Spanish charity known as SSD are also a registered charity in Spain.

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### **Financial instruments**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

**Spanish Stray Dogs UK**  
**Trustees' Report (continued)**

***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 31/7/2025 and signed on its behalf by:



## Spanish Stray Dogs UK

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 31/7/2025 and signed on its behalf by:



## Spanish Stray Dogs UK

### Independent Examiner's Report to the trustees of Spanish Stray Dogs UK

I report to the trustees on my examination of the accounts of Spanish Stray Dogs UK for the year ended 31 October 2024.

#### Responsibilities and basis of report

As the charity trustees of Spanish Stray Dogs UK you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

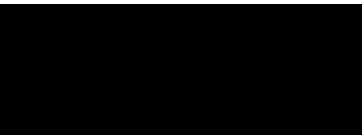
I report in respect of my examination of the Spanish Stray Dogs UK's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of Spanish Stray Dogs UK as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



ICAEW

112-114 Witton St  
Northwich  
Cheshire  
CW9 5NW

31/7/2025  
Date:.....

## Spanish Stray Dogs UK

### Statement of Financial Activities for the Year Ended 31 October 2024

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies		79,946	79,946
Total income		<u>79,946</u>	<u>79,946</u>
<b>Expenditure on:</b>			
Raising funds		(90,252)	(90,252)
Total expenditure		<u>(90,252)</u>	<u>(90,252)</u>
Net expenditure		<u>(10,306)</u>	<u>(10,306)</u>
Net movement in funds		(10,306)	(10,306)
<b>Reconciliation of funds</b>			
Total funds brought forward		24,385	24,385
Total funds carried forward	10	<u>14,079</u>	<u>14,079</u>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies		108,892	108,892
Total income		<u>108,892</u>	<u>108,892</u>
<b>Expenditure on:</b>			
Raising funds		(122,973)	(122,973)
Total expenditure		<u>(122,973)</u>	<u>(122,973)</u>
Net expenditure		<u>(14,081)</u>	<u>(14,081)</u>
Net movement in funds		(14,081)	(14,081)
<b>Reconciliation of funds</b>			
Total funds brought forward		38,466	38,466
Total funds carried forward	10	<u>24,385</u>	<u>24,385</u>

All of the charity's activities derive from continuing operations during the above two periods.

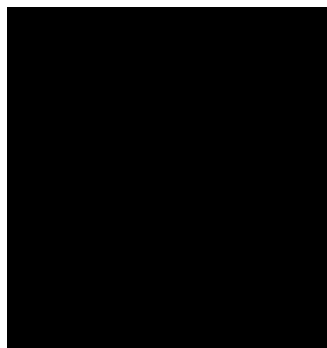
The funds breakdown for 2023 is shown in note 10.

The notes on pages 8 to 16 form an integral part of these financial statements.

**Spanish Stray Dogs UK**  
**(Registration number: SC043486)**  
**Balance Sheet as at 31 October 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	7	967	1,325
Cash at bank and in hand	8	<u>15,155</u>	<u>25,710</u>
		16,122	27,035
<b>Creditors: Amounts falling due within one year</b>	9	<u>(2,043)</u>	<u>(2,650)</u>
<b>Net assets</b>		<u>14,079</u>	<u>24,385</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>14,079</u>	<u>24,385</u>
<b>Total funds</b>	10	<u>14,079</u>	<u>24,385</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 31/7/2025 and signed on their behalf by:



The notes on pages 8 to 16 form an integral part of these financial statements.

## Spanish Stray Dogs UK

### Notes to the Financial Statements for the Year Ended 31 October 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Spanish Stray Dogs UK meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## Spanish Stray Dogs UK

### Notes to the Financial Statements for the Year Ended 31 October 2024 (continued)

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Spanish Stray Dogs UK

### Notes to the Financial Statements for the Year Ended 31 October 2024 (continued)

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Spanish Stray Dogs UK

### Notes to the Financial Statements for the Year Ended 31 October 2024 (continued)

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

## Spanish Stray Dogs UK

### Notes to the Financial Statements for the Year Ended 31 October 2024 (continued)

#### **Investments**

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

#### **Derivative financial instruments**

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### **Fair value measurement**

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## **2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	12,023	12,023
Legacies	27,663	27,663
Regular giving and capital donations	39,585	39,585
<b>Total for 2024</b>	<u>79,271</u>	<u>79,271</u>
<b>Total for 2023</b>	<u>108,892</u>	<u>108,892</u>

## Spanish Stray Dogs UK

### Notes to the Financial Statements for the Year Ended 31 October 2024 (continued)

#### 3 Expenditure on raising funds

##### a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		<u>67,317</u>	<u>67,317</u>
<b>Total for 2024</b>		<u><u>67,317</u></u>	<u><u>67,317</u></u>
<b>Total for 2023</b>		<u><u>101,173</u></u>	<u><u>101,173</u></u>

##### b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		<u>2,980</u>	<u>2,980</u>
<b>Total for 2024</b>		<u><u>2,980</u></u>	<u><u>2,980</u></u>
<b>Total for 2023</b>		<u><u>6,604</u></u>	<u><u>6,604</u></u>
			<b>Total costs £</b>

#### 4 Net incoming/outgoing resources

Net outgoing resources for the year include:

**2024  
£**

#### 5 Staff costs

The aggregate payroll costs were as follows:

## Spanish Stray Dogs UK

### Notes to the Financial Statements for the Year Ended 31 October 2024 (continued)

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>17,737</u>	<u>13,543</u>

No employee received emoluments of more than £60,000 during the year

## Spanish Stray Dogs UK

### Notes to the Financial Statements for the Year Ended 31 October 2024 (continued)

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Debtors

	2024 £	2023 £
Trade debtors	<u>967</u>	<u>1,325</u>

#### 8 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>15,155</u>	<u>25,710</u>

#### 9 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<u>2,043</u>	<u>2,650</u>

#### 10 Funds

	Balance at 1 November 2023 £	Incoming resources £	Resources expended £	Balance at 31 October 2024 £
<b>Unrestricted funds</b>				
General	<u>24,385</u>	<u>79,946</u>	<u>(90,252)</u>	<u>14,079</u>

	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
<b>Unrestricted funds</b>				
General	<u>38,466</u>	<u>108,892</u>	<u>(122,973)</u>	<u>24,385</u>

## Spanish Stray Dogs UK

### Notes to the Financial Statements for the Year Ended 31 October 2024 (continued)

#### 11 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 October 2024 £</b>
Current assets	16,122	16,122
Current liabilities	(2,043)	(2,043)
Total net assets	14,079	14,079
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 October 2023 £</b>
Current assets	27,035	27,035
Current liabilities	(2,650)	(2,650)
Total net assets	24,385	24,385

#### 12 Analysis of net funds

	<b>At 1 November 2023 £</b>	<b>At 31 October 2024 £</b>
Cash at bank and in hand	25,710	25,710
Net debt	25,710	25,710
	<b>At 1 November 2022 £</b>	<b>At 31 October 2023 £</b>
Cash at bank and in hand	39,115	39,115
Net debt	39,115	39,115

## Spanish Stray Dogs UK

### Statement of Financial Activities by fund for the Year Ended 31 October 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
<b>Income and Endowments from:</b>		
Donations and legacies	<u>79,946</u>	<u>108,892</u>
Total income	<u>79,946</u>	<u>108,892</u>
<b>Expenditure on:</b>		
Raising funds	<u>(90,252)</u>	<u>(122,973)</u>
Total expenditure	<u>(90,252)</u>	<u>(122,973)</u>
Net expenditure	<u>(10,306)</u>	<u>(14,081)</u>
Net movement in funds	(10,306)	(14,081)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>24,385</u>	<u>38,466</u>
Total funds carried forward	<u><u>14,079</u></u>	<u><u>24,385</u></u>

## Spanish Stray Dogs UK

### Detailed Statement of Financial Activities for the Year Ended 31 October 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>79,946</u>	<u>108,892</u>
Total income	<u>79,946</u>	<u>108,892</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	<u>(90,252)</u>	<u>(122,973)</u>
Total expenditure	<u>(90,252)</u>	<u>(122,973)</u>
Net expenditure	<u>(10,306)</u>	<u>(14,081)</u>
Net movement in funds	(10,306)	(14,081)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>24,385</u>	<u>38,466</u>
Total funds carried forward	<u><u>14,079</u></u>	<u><u>24,385</u></u>

## Spanish Stray Dogs UK

### Detailed Statement of Financial Activities for the Year Ended 31 October 2024 (continued)

	Total 2024 £	Total 2023 £
<b><i>Donations and legacies</i></b>		
Donations - Committed giving	15,444	11,204
Adoptions income	27,663	50,960
Donations - Non-committed giving	12,023	14,533
Trusts and foundations	675	1,300
Fundraising income	24,141	30,895
	<u>79,946</u>	<u>108,892</u>
<b><i>Raising funds</i></b>		
Fundraising costs	(2,218)	(1,653)
Direct costs	(67,317)	(101,173)
Wages and salaries	(17,737)	(13,543)
Computer software and maintenance costs	(2,089)	(1,234)
Printing, postage and stationery	(160)	(7)
Charitable donations	-	(50)
Sundry expenses	(363)	-
Advertising	(300)	(227)
Accountancy fees	(3,619)	-
Bad debts written off	3,551	(5,071)
Bank charges	-	(15)
	<u>(90,252)</u>	<u>(122,973)</u>

This page does not form part of the statutory financial statements.