Charity registration number: 1159035

Daneline International Charitable Foundation

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Daneline International Charitable Foundation

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Daneline International Charitable Foundation

Reference and Administrative Details

Trustees	Elisabeth de Figueredo Mrs Suzanne Satterley Mr Matthew Cripps Mrs Cerise Reed Mrs Kim Scotland
Other Officers	Alison Mossop - Patron
Senior Management / Leadership Team	Lissi de Figueiredo Suzanne Satterley, Treasurer
Charity Registration Number	1159035
Principal Office	22 Kings Lear Ilton Ilminster Somerset TA19 9HJ
Independent Examiner	Theobald & Co Independent examiner 66 Hendford Yeovil Somerset BA20 1UR
Bankers	Barclays Bank PLC Bristol Branch 55 Broadmead BS1 3EA

Daneline International Charitable Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

To continue with all our principle activities
To increase the number of foster homes
To continue networking with other general rescue centres
Look into and apply for grants
To donate monies towards appropriate scientific research in the U.K.
To investigate the possibilities of an investment into purchasing a suitable property in the U.K.

Objectives, strategies and activities

To Take in Great Danes and cross Danes in need of being rehomed irrespective of age or health issues
Assess all dogs in foster homes for behavioural and or health problems
Full support given to all foster homes via phone or visit
To neuter when possible
All new potential homes to be home checked and photographs of their home and garden to be provided
Once a suitable match has been identified, continuous support will be given to the new owners
All helpers and volunteers and all their expenses will be paid upon receipt
Daneline will provide assistance and help for Great Danes in other countries

Public benefit

The Trustees have had due regard to the Charity Commission guidance on 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

Nature of governing document

The charity was set up by way of a trust deed dated 29th October 2014

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....
Elisabeth de Figueredo
Trustee

.....
Mrs Suzanne Satterley
Trustee

Daneline International Charitable Foundation

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 ..... and signed on its behalf by:

.....
Elisabeth de Figueredo
Trustee

.....
Mrs Suzanne Satterley
Trustee

Daneline International Charitable Foundation

Independent Examiner's Report to the trustees of Daneline International Charitable Foundation

I report to the trustees on my examination of the accounts of Daneline International Charitable Foundation for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of Daneline International Charitable Foundation 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 Daneline International Charitable Foundation'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 Daneline International Charitable Foundation 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.

.....
C Theobald
Independent examiner

66 Hendford
Yeovil
Somerset
BA20 1UR

Date:.....

Daneline International Charitable Foundation

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted £	Total 2025 £
Income and Endowments from:			
Donations and legacies		40,702	40,702
Charitable activities		11,969	11,969
Other trading activities		2,446	2,446
Investment income	5	1,568	1,568
Total income		56,685	56,685
Expenditure on:			
Raising funds		(21,251)	(21,251)
Charitable activities		(6,062)	(6,062)
Total expenditure		(27,313)	(27,313)
Net movement in funds		29,372	29,372
Reconciliation of funds			
Total funds brought forward		130,573	130,573
Total funds carried forward	15	159,945	159,945

	Note	Unrestricted £	Total 2024 £
Income and Endowments from:			
Donations and legacies		13,496	13,496
Charitable activities		26,196	26,196
Investment income	5	1,643	1,643
Total income		41,335	41,335
Expenditure on:			
Raising funds		(24,236)	(24,236)
Charitable activities		(7,208)	(7,208)
Total expenditure		(31,444)	(31,444)
Net movement in funds		9,891	9,891
Reconciliation of funds			
Total funds brought forward		120,682	120,682
Total funds carried forward	15	130,573	130,573

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

The funds breakdown for 2024 is shown in note 15.

Daneline International Charitable Foundation

(Registration number: 1159035)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	578	770
Current assets			
Stocks	12	1,056	885
Cash at bank and in hand	13	158,761	129,118
		159,817	130,003
Creditors: Amounts falling due within one year	14	(450)	(200)
Net current assets		159,367	129,803
Net assets		159,945	130,573
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		159,945	130,573
Total funds	15	159,945	130,573

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Elisabeth de Figueredo
Trustee

.....
Mrs Suzanne Satterley
Trustee

Daneline International Charitable Foundation

Notes to the Financial Statements for the Year Ended 31 December 2025

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
Daneline International Charitable Foundation 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.

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.

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.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% reducing balance basis

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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.

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.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	20,702	20,702
Legacies	20,000	20,000
Total for 2025	40,702	40,702
Total for 2024	13,496	13,496

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Income received from dog placements	11,969	11,969
Total for 2025	11,969	11,969
Total for 2024	26,196	26,196

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Shop income from sale of donated goods and services	2,356	2,356
Sales of goods and services	90	90
Total for 2025	2,446	2,446

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,568	1,568
Total for 2025	1,568	1,568
Total for 2024	1,643	1,643

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		6,062	6,062
Total for 2024		7,208	7,208

	Total expenditure £

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mrs Suzanne Satterley
Mrs Suzanne Satterley received remuneration of £2,740 (2024: £2,701) and £948 (2024: £1,299) of expenses were reimbursed to Mrs Suzanne Satterley during the year.

Elisabeth de Figueredo
Elisabeth de Figueredo received remuneration of £3,320 (2024: £3,094) and £368 (2024: £946) of expenses were reimbursed to Elisabeth de Figueredo during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Other staff costs	2,178	2,879

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Trustees Honorarium	2	2

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

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	250	200

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2025	2,540	2,540
At 31 December 2025	2,540	2,540
Depreciation		
At 1 January 2025	1,770	1,770
Charge for the year	192	192
At 31 December 2025	1,962	1,962
Net book value		
At 31 December 2025	578	578
At 31 December 2024	770	770

12 Stock

	2025 £	2024 £
Stocks	1,056	885

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	30	30
Cash at bank	16,996	16,921
Short-term deposits	141,735	112,167
	158,761	129,118

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	450	200

15 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General	130,573	56,685	(27,313)	159,945

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	120,682	41,335	(31,444)	130,573

16 Analysis of net funds

Daneline International Charitable Foundation

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	40,702	13,496
Charitable activities (analysed below)	11,969	26,196
Other trading activities (analysed below)	2,446	-
Investment income (analysed below)	1,568	1,643
Total income	56,685	41,335
Expenditure on:		
Raising funds (analysed below)	(21,251)	(24,236)
Charitable activities (analysed below)	(6,062)	(7,208)
Total expenditure	(27,313)	(31,444)
Net income	29,372	9,891
Net movement in funds	29,372	9,891
Reconciliation of funds		
Total funds brought forward	130,573	120,682
Total funds carried forward	159,945	130,573

Daneline International Charitable Foundation

Detailed Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

	Total 2025 £	Total 2024 £
Donations and legacies		
Legacies and bequests	20,000	492
Appeals and donations	20,702	13,004
	40,702	13,496
Charitable activities		
Primary purpose trading	11,969	3,951
Other	-	22,245
	11,969	26,196
Other trading activities		
Sales of donated goods	2,356	-
Sales of purchased goods	90	-
	2,446	-
Investment income		
Interest on cash deposits	1,568	1,643
	1,568	1,643
Raising funds		
Fundraising costs	(13,783)	(15,326)
Opening stock	(885)	(698)
Closing stock	1,056	885
Trustees fees	(6,060)	(5,794)
Depreciation of office equipment	(192)	(257)
Computer software and maintenance costs	(1,387)	(738)
Charitable donations	-	(2,308)
	(21,251)	(24,236)
Charitable activities		
Travelling	(2,178)	(2,879)
Insurance	(581)	(581)
Use of home as office	(624)	(624)
Telephone and fax	(1,426)	(1,703)
Printing, postage and stationery	(994)	(944)
Sundry expenses	(9)	(277)
Independent examiner's fee	(250)	(200)
	(6,062)	(7,208)