Charity registration number: 1198353

Romanian Woofers Need You

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2026

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Romanian Woofers Need You
Reference and administration details

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	Peter Keeling
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Romanian Woofers Need You
Trustees Annual Report for the year ended 31st March 2026

The trustees present their report and the unaudited financial statements for the year ended 31 March 2026.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP; applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Activities:

The main activities of the charity during this period, in line with our aims and objectives, have been fundraising through a variety of pursuits including regular raffles, auctions, donation events and occasional appeals for one-off costs such as saving a cow from slaughter and placing in a sanctuary local to our Romanian rescue partner in May, raising funds for emergency stop-gap hay deliveries for the horses and goats in July, as well as maintaining the long-term monthly sponsorship schemes for animal transport, food and veterinary aid costs. This year we have also run a number of online 'pop-up shops' which have been popular and successful, remaining on the agenda for next year. We have successfully increased our sponsorship base and donations this year, donations increases being partly due to a large one-off donation in August from one of our UK rescue partners who had been left a legacy to distribute, as well as two of the charity's main fundraisers having increased their activities in their local area The sponsorship base increase has largely been due to a successful appeal in the wake of the news regarding the costs of DEFRA's new disease screen regulations for importing from October. While sponsorships and donations have increased, there has been a reduction in the amount we have been able to raise through auctions and sales, partly as a result of needing this year to give up the most lucrative Christmas auction slot on our shared auction fundraising platform to its co-author after many years of holding that particular slot; and partly we believe as a result of the ongoing cost of living squeeze whereby supporters are choosing to prioritise sponsorships and donations, which are viewed as more vital and necessary, over purchases, which are viewed as more optional.

The unrelenting pressure on the UK rescue system from unprecedented numbers of dogs coming into the pound system post-pandemic/cost of living crisis continues to affect the numbers of placements UK rescues are able to offer our dogs. However, our relationships with our long-term UK rescue partners remain strong and this year we have also further developed more recent and new relationships with UK rehoming organisations.

The cost of basic animal feed has remained high, however the largest increase this year has been in the area of costs associated with importing animals to the UK. With the advent of the new Brucella Canis disease screen regulations required by DEFRA from November, the costs preparatory to travel have increased significantly, rising to an overall import cost of almost £500 per dog. As a result, we

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took the decision from November to move the bulk of transport preparation costs (vaccinations, anti-parasitical treatments etc) excluding the new disease screening test into the category of vet bills in order that we may fundraise for that part of the import preparation costs separately from transport costs, easing the burden on transport sponsors. The number of animals we have imported to the UK has remained relatively high, despite a substantial rise in costs (229 animals at a cost of £98,819 this year compared to 243 at a cost of £85,284 last year). Aid has also remained relatively high whilst lower than last year (£61,664 this year compared to £69,202 last year) as more funds have been required to divert to the rise in animal transports.

Achievements

In addition to continuing to provide substantial food and vet aid to our primary rescue partner as well as having continued to import a large number of animals for rehoming, there have been a number of other stand-out achievements this year:

- First is to acknowledge that despite the immense challenges of the new DEFRA regulations on Brucella Canis testing prior to import, both financially and logistically, we have remained committed to and focussed on supporting our Romanian rescue partner with both aid for the animals in situ and with the import of her rescued dogs and cats. Over the last few years, and in particular since Brexit, as well as in the last year, we have seen many small charities cease their operations in Romania, unable to withstand the pressure and costs of increased regulation associated with importing Romanian dogs in particular. We feel strongly that one of our biggest strengths as a charity is our streamlined dedication and commitment to one primary rescue partner in Romania. This focus has over the years fostered a great loyalty to and regard for our Romanian rescue partner among the charity's supporters, an investment in our commitment to her and a sense of 'we're all in it together against the odds' community who have largely remained constant throughout the financial challenges closer to home. Our strong working relationship with our rescue partner also means we've been able to work closely and supportively to meet the new challenges in a cohesive way;

- Second, despite the economic pressures on supporters of animal rescue charities and the very 'crowded marketplace' of rescue charities and organisations desperate for funds in general, as well as a small amount of unavoidable attrition in regular support (death and retirement) in particular, we have managed to increase our sponsorship base this year. Largely in response to laying out the degraded financial situation after the new DEFRA regulations were announced and financially factored in, on our Facebook group in January, we gained a number of new monthly sponsors as well as a number of existing sponsors increasing their monthly donation amounts;

- Third, despite the much tighter squeeze on the charity's finances since November as a result of the new Brucella Canis disease screen costs, we have still managed to send an average of over £5,000 per month in aid to our rescue partner in Romania. This has for the most part covered the bulk of the fortnightly food order for dog and cat food as well continuing to lower the vet debts to the local clinic;

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- Fourth, having funded a visit to our rescue partner in Romania by one of our closest UK rescue associates in Summer 2023 with even better than hoped for results in terms of enabling many of the longer-stay adult yard kennel dogs to come to the UK, this year we again set aside funds for a planned and equally successful second visit. These visits have provided us with a catalogue of behavioural assessments of dozens of dogs who would otherwise not have had the opportunity to be reserved for travel. While these dogs are assessed as behaviourally suited to being domestically rehomed in the UK, some of them will also clearly need an amount of support and guidance in the UK prior to rehoming. That may be through experienced fosterers or via a stepped approach from a UK kennel stay with Romanian-dog experienced staff and volunteer input onto supportive foster homes in preparation for adoption. We have been extremely fortunate that our primary UK rescue partner undertaking these visits is also committed to making provision for a small steady flow through of dogs potentially needing this greater level of input alongside the more straightforward to rehome dogs ***(see Benny & Brenda Case Study below);***

- Fifth, despite how grim both the projected finances and the projected estimates of our capacity for charitable activities looked going forwards at both our October trustees meeting and in the January online supporters' gathering, we have managed to substantially increase our reserve fund. This fund will enable us to mitigate against the increased costs of the new disease screen protocols going forwards, as well as reflecting the larger amount needed to cover the increased operating costs should we need to cover a period of absence of active fundraising; and finally, to provide financial ballast in the event of an emergency requiring immediate injection of funds to our rescue partner e.g., flooding, fire, storms, vehicle repair or renewal, broken machinery for hay production etc.

- Finally, in spite of the increased pressures and necessary tilt of the expenditure scales towards the costs of animal imports to the UK, we have managed to continue to highlight and maintain a fundraising profile for the larger animals in situ with our rescue partner in Romania, including a successful appeal for help with emergency hay in July 2025. We aim in 2026 to increase the profile and ongoing sponsorship support for the 25 horses, 10 goats and a donkey in the care of Simona in Romania.

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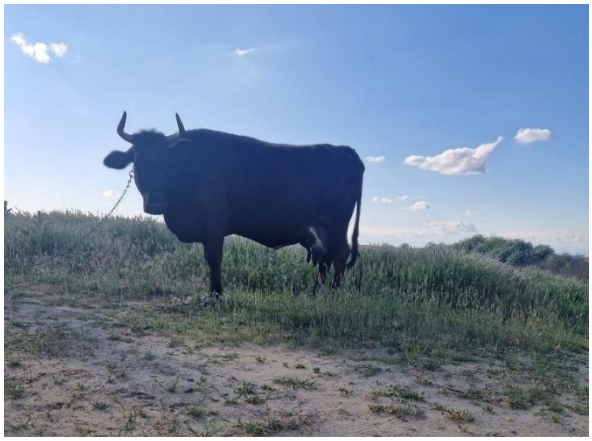
Case Studies:

A cow saved from slaughter, May 2025:

although our main focus of activities is the support and import of dogs as well as a small number of cats, we have always also, albeit to a lesser extent, supported other animals in the care of our rescue partner in Romania. Simona, as well as many of our supporters, are fundamentally concerned with all animal welfare as opposed to a species-specific approach and as a charity we have always welcomed the opportunity to help ease the suffering of all the animals in need Simona is able to rescue or help. This applies to spaying, neutering, vaccinating, vet treating and giving anti-parasitical treatments to dogs and cats with owners in the surrounding villages who would otherwise suffer from preventable pregnancies, illness, disease and untreated injuries and conditions – as well as to helping other animals into refuges from suffering.

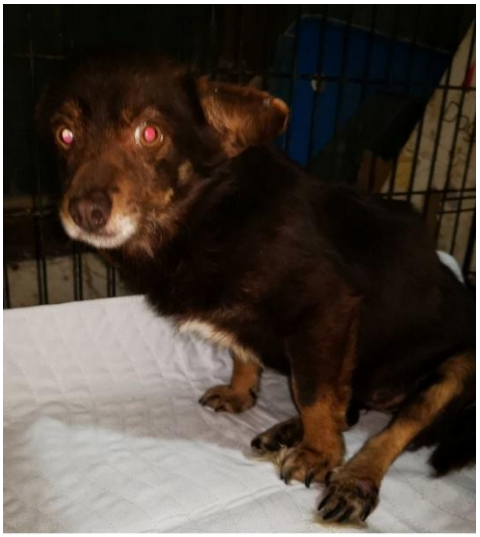


In this case, in May 2025, Simona was alerted to a village cow who had already lived an entire life of abject misery and suffering at the hands of her owner. The cow, now surplus to requirements, had been reserved to the slaughterhouse but the owner was also open to allowing the cow to be rescued for what seemed to us a pitiful sum of money to save a life. Working together with a colleague who owns a local all-animals sanctuary, Simona secured the cow a sanctuary placement for life, and our supporters gathered to collectively raise the funds to free the cow from further suffering, an unnecessary early death, transport and a small amount towards her immediate care. These instances demonstrate both the support for all animals regardless of species, but also that rescuing animals is most often a collective effort, involving collaboration and cooperation between those on the ground in Romania and supporters here in the UK.





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Pixie: In a similar vein to the first case study, Pixie's case demonstrates our shared philosophy with our rescue partner that all animals deserve a chance of a pain-free life, regardless of species or physical ability. As with many dogs in Romania, Pixie was rescued from the side of the road. At the time, she wasn't moving and Simona wasn't sure if she had broken legs or was paralysed. It's a sad reality that in the context of already having hundreds of dogs to care for as well as horses, goats and donkey, Simona would have been unable to adequately care for a paraplegic dog so unless we could find a placement for her in good time, Pixie would need to be euthanised.

At the same time, it would have caused suffering to Simona to have kept and cared for Pixie for any length of time while we looked for a placement to then have to euthanise if we were unsuccessful, so in this case time was of the essence. Again, through networking with a specialist paraplegic dog rescue organisation in the UK for advice and guidance, as well as with two UK rescue partners, we were able to place Pixie and make a forward plan for her to come to UK with specialist care and equipment at the ready to best suit her needs. Simona's Romanian vet confirmed via x-rays that Pixie did indeed have a broken spine and was confirmed paraplegic. As a result of strong working relationships, we were all able to work together to secure Pixie's future regardless of her disability. She is now flourishing in her new life in the UK with all the support she needs to live a pain-free, active and stimulated life.







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The Hounds: a strong theme of all our case studies is networking and collaborative working among multiple parties to achieve the best outcome for the animals. In this case, Simona was called out to help a very weak and degraded pregnant greyhound giving birth in a filthy pig pen in the village. When she arrived, the first pup born into the sludge on the floor was already dead and the mother was bleeding heavily as she tried to birth the remaining pups. Simona took the mother and babies immediately into her care, treated the mother and bottle fed the babies for weeks while allowing the mother, who didn't have enough milk to feed them, to recover her strength and health. Whilst the mother eventually had to be returned to the owner, Simona made sure she was spayed first so she would never have to endure another pregnancy and asked that she come back into her care at any time in the future if the owner wanted to give her up. Meanwhile, Simona kept the growing babies in her bathroom all through the winter as they wouldn't have coped with the freezing outside or yard kennel temperatures. Finally, and again through networking with three UK breed specific rescues, we were able to place all seven pups and forge a new relationship with a new greyhound rescue who were so delighted with the pups, they have since happily agreed to take another large litter of eight greyhound puppies who were born to their heavily pregnant mum very soon after Simona rescued her. Rescue is not always one by one, sometimes it's seven and then eight plus mum, requiring both strong rescue networks from Romania to the UK and crucially also a strong supporter base and fundraising audience to gather the eye watering sums needed to bring so many large groups to the UK.







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Benny & Brenda: Benny and Brenda came into Simona's care as small puppies in a cardboard box with their two siblings. Dumped on the field, wet through, they were all initially sick with the deadly parvovirus that kills so many puppies in Romania. Vet treated, one puppy didn't make it – Benny, Brenda and their brother Bo were then prevented from travelling as puppies by the then almost year-long travel suspension imposed by DEFRA soon after the invasion of Ukraine when it was discovered that some Ukrainian dogs were being brought to the UK on Romanian passports, and thereby flouting the non-EU rules for rabies protocols and presenting a biosecurity risk to the UK. While DEFRA worked to create regulations and put measures in place to mitigate the risks, Romanian cats and dogs were stuck behind a travel suspension until almost the end of 2022. Meanwhile, Benny, Brenda, Bo and many other puppies in Simona's care had grown out of their puppyhood and migrated into the yard kennels where many become further institutionalised to kennel life, often then finding the transition to domestic life more difficult and requiring a greater amount of support to be successfully rehomed.





Post-2022, it was looking unlikely that Benny, Brenda or Bo would ever leave and we resigned ourselves to supporting them in situ for as long as necessary. However, thanks to our close collaboration with our primary UK rescue partner, we were able to fund a second dogs-assessment visit in the Summer where she met the three siblings and committed to offering placements to the more confident of the two this year. Benny and Brenda did indeed make it to the UK in May 2025 and after a surprisingly short stay in kennels where they experienced dedicated support from Romanian-dog experienced staff and volunteers from our UK rescue partner and her volunteers, they had developed sufficient resilience to be rehomed with a family sensitive to their needs. To add the cherry to the cake, they were rehomed together and have had the luck and joy to have experienced so many 'firsts' of domestic and family life together. And… as if one cherry wasn't enough, we'll be making plans for their brother Bo to follow in their paw steps next year 😊









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Financial review

Our total income for 2026 was £206,537 and expenditure was £179,801, which compares with an income in 2025 of £172,165 and expenditure of £175,683. All income and expenditures were unrestricted.

Structure, governance and management

The organisation is a charitable incorporated organisation (CIO), registered on 23 March 2022. The charity was established under a constitution which states the objects and powers of the charity and its governance.

The trustees are members of the charity but this entitles them only to voting rights. They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from their role as trustees of the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

The charity recognises that an effective board of trustees is essential if the charity is to achieve its objectives. There must be at least three trustees, who serve for a renewable term of three years or until they resign.

The board of trustees has responsibility for and oversight of the recruitment of new trustees. Advertising may be done through appropriate channels. New trustees are appointed by a decision at a properly convened meeting of the existing trustees. They receive an induction pack that includes copies of the latest Trustees Annual Report and Accounts, the charity's Constitution, copies of Board minutes and finance reports, a role description and the Charity Commission guidance 'The Essential Trustee' (CC3). They are required to confirm they have read the last of these in a minuted meeting, and to submit a Trustee Eligibility Declaration, as provided by the Charity Commission, and a declaration of interests form.

Reserves policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The trustees reviewed the reserves policy and agreed that a minimum level of unrestricted general funds, also known as free reserves, of £15,000 is appropriate given the risks faced by the charity and the sustainability of its different income streams. The free reserves available to the charity as at 31 March 2026 were £43,449.

Statement of responsibilities of the trustees

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

Charity law requires the trustees to prepare financial statements for each financial period 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

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● Make judgements and estimates that are reasonable and prudent

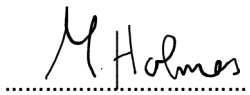
● State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

● Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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. 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.

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

The trustees' annual report has been approved by the trustees on 26 / 08 / 2026 and signed on their behalf by



Michelle Holmes (Trustee)

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Romanian Woofers Need You
Independent examiner's report to the trustees
for the period ended 31 March 2026

I report on the accounts of the charity for the period ended 31 March 2026 set out on pages 12 to 19.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to 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. 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.

Other matters
Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.
We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

    have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS
Date: 27 / 08 / 2026

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Romanian Woofers Need You
Statement of Financial Activities
for the year ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	Total funds 2026 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2025 £*
Income from:							
Donations and legacies	3	160,091	-	160,091	*108,770*	-	*108,770*
Other trading activities	4	46,446	-	46,446	*63,395*	-	*63,395*
Total income		**206,537**	**-**	**206,537**	***172,165***	**-**	***172,165***
Expenditure on:							
Raising funds	5	17,361	-	17,361	*18,863*	-	*18,863*
Charitable activities	6	162,440	-	162,440	*156,820*	-	*156,820*
Total expenditure		**179,801**	**-**	**179,801**	***175,683***	**-**	***175,683***
Net income/(expenditure) for the year	7	**26,736**	**-**	**26,736**	***(3,518)***	**-**	***(3,518)***
Net movement in funds for the year		**26,736**	**-**	**26,736**	***(3,518)***	**-**	***(3,518)***
Reconciliation of funds							
Total funds brought forward		16,713	-	16,713	*20,231*	-	*20,231*
Total funds carried forward		**43,449**	**-**	**43,449**	***16,713***	**-**	***16,713***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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Romanian Woofers Need You
Charity No.1198353
Balance sheet as at 31 March 2026

	Note	2026 £	2026 £	*2025 £*	*2025 £*
Current assets					
Stock	10	1,055		*1,007*	
Debtors	11	4,974		*1,025*	
Cash at bank and in hand		39,100		*16,121*	
Total current assets		**45,129**		***18,153***	
Liabilities					
Creditors: amounts falling due in less than one year	12	(1,680)		*(1,440)*	
Net current assets			**43,449**		***16,713***
Total assets less current liabilities			43,449		*16,713*
Net assets			**43,449**		***16,713***
The funds of the charity:					
Restricted income funds			-		-
Unrestricted income funds	13		43,449		*16,713*
Total charity funds			**43,449**		***16,713***

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 14 to 19 form part of these accounts.

Approved by the trustees on 26 / 08 / 2026 and signed on their behalf by:

M Holmes

Michelle Holmes (Trustee)

Alice Hodgins (Trustee)

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1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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) issued in October 2019 - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Romanian Woofers Need You meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

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

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income 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, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity 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 deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees 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 charity’s work or for specific projects being undertaken by the charity.

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e Expenditure and irrecoverable VAT

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 purchasing goods for the auction, sales, and other fundraising events requiring goods.
- Expenditure on charitable activities includes the costs of animal transports and aid undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Stock

Stock are items purchased by the charity for auction, sales and other fundraising events and include items such as pet food and animal accessories. These are valued at the lower of cost and net realisable value. The proceeds of auction and sales have been catergorised as 'Income from other trading activities' in the Statement of Financial Activities. There are also some donated items but these are difficult to value and the cost of doing so would outweigh any benefit to users of the accounts. Stock of donated goods has therefore not been included in these accounts and the income has only been recognised when the stock is sold.

g Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h 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.

i Creditors and provisions

Creditors and provisions are recognised where the charity 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 allowing for any trade discounts due.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commisssion in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

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3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2026 £	*Unrestricted £*	*Restricted £*	*Total 2025 £*
Donations	131,521	-	131,521	*98,292*	-	*98,292*
Gift aid	28,570	-	28,570	*10,478*	-	*10,478*
Total	160,091	-	160,091	*108,770*	-	*108,770*

4 Income from other trading activities

	Unrestricted £	Restricted £	Total 2026 £	*Unrestricted £*	*Restricted £*	*Total 2025 £*
Auction and Sales	39,514	-	39,514	*57,657*	-	*57,657*
Auction and Sales -postage	6,932	-	6,932	*5,738*	-	*5,738*
Total	46,446	-	46,446	*63,395*	-	*63,395*

5 Cost of raising funds

	Unrestricted £	Restricted £	2026 £	*Unrestricted £*	*Restricted £*	*2025 £*
Fundraising Expenses	10,211	-	10,211	*11,611*	-	*11,611*
Auction and Sales - Postage	6,863	-	6,863	*6,735*	-	*6,735*
General Postage, Printing and Stationery	54	-	54	*270*	-	*270*
General Expenses	233	-	233	*247*	-	*247*
	17,361	-	17,361	*18,863*	-	*18,863*

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6 Analysis of expenditure on charitable activities

	2026	*2025*
	£	*£*
Animal transport costs	98,819	*85,284*
Aid	61,664	*69,202*
Romania animal assessment visit	-	*867*
Accountancy	1,680	*1,440*
Other expenses	277	*27*
Total expenditure - all unrestricted	162,440	*156,820*

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2026	*2025*
	£	*£*
Independent examiner's fee	1,680	*1,440*

8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2025: Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

The Paypal account is on Michelle's name. Michelle is acting as trustee of charity assests.

9 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

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10 Stock

	2026 £	*2025* *£*
Goods for resale	1,055	*1,007*
	1,055	*1,007*

11 Debtors

	2026 £	*2025* *£*
Other debtors	4,974	*1,025*
	4,974	*1,025*

12 Creditors: amounts falling due within one year

	2026 £	*2025* *£*
Other creditors and accruals	1,680	*1,440*
	1,680	1,440

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13 Analysis of movements in unrestricted funds

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2026 £
General fund	16,713	206,537	(179,801)	-	43,449
Total	16,713	206,537	(179,801)	-	43,449

Comparative period

	Balance at registration £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 March 2025 £*
General fund	*15,231*	*172,165*	*(175,683)*	*5,000*	*16,713*
Designated land fund	*5,000*	*-*	*-*	*(5,000)*	*-*
Total	*15,231*	*172,165*	*(175,683)*	*-*	*16,713*

Designated land fund

A fund towards the purchase of further lands adjacent to the property of the primary rescue partner to facilitate the greater production of in-house hay as well as the permanent transfer of horses to enable more space and enrichment for those animals permanently in situ.

14 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2026 £
Net current assets/(liabilities)	43,449	-	-	43,449
Total	43,449	-	-	43,449

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2025 £*
Net current assets/(liabilities)	*20,231*	*-*	*-*	*16,713*
Total	*20,231*	*-*	*-*	*16,713*

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