Charity registration number 1199776 (England and Wales)

APOLLO'S ANGELS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

APOLLO'S ANGELS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L J Ashton Ms S E Hall Ms J McNaughton	
Charity registration	England and Wales	1199776
Principal address	The Courtyard 178 Gracedieu Road Whitwick Coalville United Kingdom LE67 5AP	
Independent examiner	Hannah Collison bk plus Limited Lakeside Offices Coronation Park Helston TR13 0SR	

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APOLLO'S ANGELS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity is for the benefit of the public to relieve the suffering of dogs who are abandoned, stray or otherwise in need of care and attention in Cyprus. In particular, but not exclusively, by providing the provision of the rehoming of such dogs and assisting in the reception, treatment and care of such dogs.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

We have met our objectives for the year in being able to care for dogs who have been abandoned, are stray or otherwise in need of care and attention in Cyprus. This has including rehoming dogs where possible.

We have been able to continue to generate income through adoptions fees and donations, but also various fundraising activities such as auctions and raffles.

We are grateful to our community of volunteers, supporters and donors for their unwavering support in helping to achieve our purpose. Our volunteers and facilities enabled us to rescue dogs and care for them in preparation for their eventual adoption. We also worked closely with numerous small shelters and pounds across Cyprus and assisted with pointers in their care.

Financial review

There is a deficit of £19,076 (2024: £17,933 surplus) for the year ended 31 December 2025 and total funds of £69,621 (2024: £88,697), all of which are unrestricted.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month’s operating expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

We expect a large number of pointers in Cyprus will continue to need our assistance over the coming years and we will focus on helping where we can in offering them veterinary care, shelter and ultimately rehoming them. We will also continue to support the work of the street neutering programme.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) and is controlled by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mrs L J Ashton
Ms S E Hall
Ms J McNaughton

Recruitment and appointment of trustees
Trustees are appointed at the Annual General Meeting and elected by existing members.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure
The CIO has a trading subsidiary, Apollo's Angels Enterprises Limited.

Other matters
Risk management
The trustees have a duty to identify and review the risks to which the charity is exposes and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

Mrs L J Ashton
Trustee

24 September 2026

APOLLO'S ANGELS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF APOLLO'S ANGELS

I report to the trustees on my examination of the financial statements of Apollo's Angels (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Hannah Collison
FCCA FCA BFP
bk plus Limited
Lakeside Offices
Coronation Park
Helston
TR13 0SR
24 September 2026

APOLLO'S ANGELS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**2**	96,559	97,664
Other trading activities	**3**	32,793	54,086
Investments	**4**	101	-
Total income		129,453	151,750
Expenditure on:			
Raising funds	**5**	3,995	5,697
Charitable activities	**6**	144,534	128,120
Total expenditure		148,529	133,817
Net income/(expenditure) and movement in funds		(19,076)	17,933
Reconciliation of funds:			
Fund balances at 1 January 2025		88,697	70,764
Fund balances at 31 December 2025		69,621	88,697

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

APOLLO'S ANGELS

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investments	**11**		1		1
Current assets					
Debtors	**12**	15,357		17,620	
Cash at bank and in hand		54,263		71,076	
		69,620		88,696	
Net current assets			69,620		88,696
Total assets less current liabilities			69,621		88,697
The funds of the charity					
Unrestricted funds	**13**		69,621		88,697
			69,621		88,697

The financial statements were approved by the trustees on 24 September 2026

Mrs L J Ashton
Trustee

1 Accounting policies

Charity information

Apollo's Angels is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income is mainly generated from adoption fees and donations. Both are recognised when paid as this is when entitlement is transferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1 Accounting policies **(Continued)**

Support costs have been allocated to finance and governance costs. Governance costs are those items of expenditure incurred in the course of the charity's statutory obligations and include the costs of independent examinations and costs linked to the strategic management of the charity.

Support costs are wholly attributed to the care of dogs, being the main charitable activity undertaken. These costs form part of the overall Care of dog costs disclosed under Charitable Activities on the face of the Statement of Financial Activities.

1.6 Fixed asset investments

Fixed asset investments include investments in subsidiaries and are included at cost less impairment.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	93,559	92,664
Legacies	-	2,000
Donated goods and services	3,000	3,000
	96,559	97,664
Donations and gifts		
Adoption fees	64,048	50,979
Donations	28,607	39,345
Gift aid	904	2,340
	93,559	92,664

Donations in the current year include £18,864 (2024: £33,690) received from the charity's trading subsidiary.

Donated services relate to the fees for the independent examination and accountancy services.

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Raffles, auctions and other fundraising	32,793	54,086

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	101	-

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Prize and auction costs	1,560	3,050
Postage and stationery	1,037	1,237
Sundries	664	69
Website costs	734	1,341
	3,995	5,697

6 Expenditure on charitable activities

	Care of dogs 2025 £	Care of dogs 2024 £
Direct costs		
Microchips	297	303
Crates and dog kennels	2,412	2,960
Kennel fees	55,218	49,300
Transport and flight costs	37,510	37,251
Veterinary fees	35,326	18,983
Donations made	8,791	13,045
	139,554	121,842
Share of support and governance costs (see note 7)		
Support	4,980	6,278
	144,534	128,120
Analysis by fund		
Unrestricted funds	144,534	128,120

7 Support costs allocated to activities

	2025	2024
	£	£
Bank and paypal charges	1,980	3,278
Governance costs	3,000	3,000
	4,980	6,278
Analysed between:		
Care of dogs	4,980	6,278

	2025	2024
Governance costs comprise:	£	£
Accountancy	3,000	3,000
	3,000	3,000

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements (donated)	3,000	3,000

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Fixed asset investments

Fixed asset investments consist of the investment in the charity's subsidiary, Apollo's Angels Enterprises Limited. This is recorded at cost of £1 (2024: £1).

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	15,357	17,620

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	88,697	129,453	(148,529)	69,621

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	70,764	151,750	(133,817)	88,697

14 Related party transactions

During the year, the CIO's trading subsidiary, Apollo's Angels Enterprises Limited, made purchases and received income on behalf of the CIO. There is a balance owed from the subsidiary as at 31 December 2025 of £14,453 (2024: £15,280 debtor) which is included in Debtors due within one year. There is no interest charged on this loan and the balance is repayable on demand.

15 Subsidiaries

These financial statements are separate charity financial statements for Apollo's Angels.

The charity has taken exemption from preparing consolidated accounts for the group as it is considered small.

Details of the charity's subsidiaries at 31 December 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
Apollo's Angels Enterprises Limited	United Kingdom	Trading subsidiary - dog food and clothing	Ordinary	100.00	