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**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022
FOR
ROLDA UK**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

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FOR THE YEAR ENDED 30 JUNE 2022**

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ROLDA UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main objectives and principal activity are to raise awareness of ROLDA Romania and the ongoing plight of Romanian stray dogs (and other animals) which is estimated to be 2.5 million.

ROLDA UK is a branch of ROLDA and ROLDA UK supports rescue efforts in Romania including managing two rescue shelters in and around the town of Galati.

ROLDA UK aids the activities of ROLDA Romania by allowing the UK public to donate towards our rescue work and sponsor or adopt a dog.

ROLDA UK is continuing to develop ways to support the Romanian parent charity. It is currently establishing a fostering network which will free up more space in the shelters and allow dogs to travel to the UK and decompress before being rehomed. This is an exciting development because rehoming has a higher chance of failing if the adopter hasn't met the dog. We expect this to increase the number of adoptions and we plan to fundraise within the UK to raise money for transportation costs to the UK.

We have also developed a donor management programme with a dedicated relationship manager for supporters of a certain level.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The charity's principal source of funding is grants and donations via the website and adoptions.

Our donations have risen organically after ROLDA Romania's profile has increased due to their recent rescue work in Ukraine. This is the same for grant applications.

We are delighted with our contribution to this vital cause this financial year.

As a relatively new charity the main area of activity has been the raising of awareness within the UK population by advertising and promotion of the charity.

The charity has partnered with pet insurance provider Petplan which allows the charity to offer discounted insurance to ROLDA dog adopters earning 10% commission on each policy.

FINANCIAL REVIEW

Reserves policy

Our reserves policy is 6 months of running costs, which based on expenditure for 2021/2022, is £9k.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

ROLDA UK, Registered Charity, No 1162690, is governed by a constitution adopted on 1 September 2015.

Recruitment and appointment of new trustees

The Executive Committee, who are the trustees for the purposes of charity law, are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

During the financial period covered by these accounts there has been no recruitment of new trustees.

ROLDA UK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

At present the Executive Committee has two members.

The day to day responsibility for the provision of services rests with Gemma Hebden who is responsible for ensuring that the charity delivers the services specified.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1162690

Principal address

Suite 9273
PO Box 4336
Manchester
M61 0BW

Trustees

Ms E Costin
Ms G Hebden

Independent Examiner

A J Syddall M.A., A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Approved by order of the board of trustees on 4 April 2023 and signed on its behalf by:

Ms G Hebden - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROLDA UK**

Independent examiner's report to the trustees of ROLDA UK

I report to the charity trustees on my examination of the accounts of ROLDA UK (the Trust) for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 the Trust 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 applicable 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.

A J Syddall M.A., A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

4 April 2023

ROLDA UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		28,172	10,838
Charitable activities			
Charitable activities		<u>25,170</u>	-
Total		<u>53,342</u>	<u>10,838</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>18,031</u>	<u>8,595</u>
NET INCOME		35,311	2,243
RECONCILIATION OF FUNDS			
Total funds brought forward		3,689	1,446
TOTAL FUNDS CARRIED FORWARD		<u>39,000</u>	<u><u>3,689</u></u>

The notes form part of these financial statements

ROLDA UK
BALANCE SHEET
30 JUNE 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		40,140	3,689
CREDITORS			
Amounts falling due within one year	3	(1,140)	-
NET CURRENT ASSETS		<u>39,000</u>	<u>3,689</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>39,000</u>	<u>3,689</u>
NET ASSETS		<u><u>39,000</u></u>	<u><u>3,689</u></u>
FUNDS			
Unrestricted funds	4	<u>39,000</u>	<u>3,689</u>
TOTAL FUNDS		<u><u>39,000</u></u>	<u><u>3,689</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 April 2023 and were signed on its behalf by:

G Hebden - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 cost 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

ROLDA UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	<u>1,140</u>	<u>-</u>

4. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	3,689	35,311	39,000
TOTAL FUNDS	<u>3,689</u>	<u>35,311</u>	<u>39,000</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,342	(18,031)	35,311
TOTAL FUNDS	<u>53,342</u>	<u>(18,031)</u>	<u>35,311</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	1,446	2,243	3,689
TOTAL FUNDS	<u>1,446</u>	<u>2,243</u>	<u>3,689</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,838	(8,595)	2,243
TOTAL FUNDS	<u>10,838</u>	<u>(8,595)</u>	<u>2,243</u>

ROLDA UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

4. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	1,446	37,554	39,000
TOTAL FUNDS	<u>1,446</u>	<u>37,554</u>	<u>39,000</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,180	(26,626)	37,554
TOTAL FUNDS	<u>64,180</u>	<u>(26,626)</u>	<u>37,554</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

ROLDA UK

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,406	5,494
Gift aid	2,568	349
Adoption fees	3,613	4,840
Dog transport	585	155
	28,172	10,838
Charitable activities		
Grants	25,170	-
	53,342	10,838
EXPENDITURE		
Charitable activities		
Telephone	333	460
Postage and stationery	214	898
Advertising	1,212	402
Sundries	391	79
Go Cardless	371	364
Software subscriptions	173	173
Computer and office equipment	225	-
Office administration expenses	312	-
Bookkeeping	150	-
Accountancy	1,140	-
Consultancy	500	-
Online Giving fees	698	127
Bank charges	-	101
Pet Expenses	502	1,054
ROLDA Romania	11,810	4,937
	18,031	8,595
Total resources expended	18,031	8,595
Net income	35,311	2,243

This page does not form part of the statutory financial statements

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
BL1 3AJ

Dear Sirs,

ROLDA UK

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 30 June 2022.

- We acknowledge as trustees our responsibility for the accounts, which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- We confirm that there have been no changes in the accounting policies.
In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
- We confirm that all assets have been included in the balance sheet.
- We confirm that all assets included in the balance sheet exist.
- We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
- We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.

- We confirm that all liabilities have been fully recorded in the balance sheet.
- We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
- We confirm that all liabilities have been recorded at a fair value.
- We confirm that there has been no netting off of assets and liabilities.

- We confirm that all income has been fully recorded and correctly classified.
- The charity has not at any time during the year had any transactions with trustees and connected parties.
- The charity has no contingent liabilities.
- There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts.
- The charity has not entered into any charitable commitments.

Yours sincerely

Signed on behalf of the board



G Hebdon - Trustee

4 April 2023