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**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
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 2023**

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ROLDA UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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 that provides support for animal rescue efforts in Romania. The organisation manages two rescue shelters in and around the town of Galati. Since the start of the Ukraine war, ROLDA Romania has been supporting rescues and other organisations in Ukraine to aid animals that have been impacted by the conflict. This has helped raise awareness of the charity globally.

ROLDA UK supports the activities of ROLDA Romania by enabling the UK public to donate towards our rescue work and sponsor or adopt a dog. Additionally, ROLDA UK applies for grants and other funding to help aid the work of ROLDA Romania. The organisation is constantly working towards developing new ways to support the parent charity in Romania. Over the past year, the efforts of ROLDA Romania in Ukraine have resulted in an increase in successful funding applications.

Sadly, adoptions from Romania to the UK have decreased due to concerns regarding Brucellosis in stray dogs.

Public benefit

The trustees, having reviewed the Charity Commission guidance for public benefit, are confident that they meet the necessary requirements.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The charity mainly relies on grants and donations through its website, alongside adoption fees to fund its activities. Recently ROLDA Romania's rescue work in Ukraine has helped to raise its profile, leading to an organic increase in donations and successful grant applications. We are thrilled to see our contributions towards ROLDA Romanian's rescue work grow every 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

The trustees have agreed that the charity's reserve policy is to maintain £15,000 on bank deposit to ensure the continuation of the charity.

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 one new trustee appointed.

ROLDA UK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

At present the Executive Committee has two members.

Gemma Hebden was responsible for the day to day running of the charity but having now resigned as a trustee Karen Hannah is responsible going forward

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 (resigned 14.11.23)
Ms K Hannah (appointed 23.5.23)

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 27 November 2023 and signed on its behalf by:

Ms E Costin - 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 2023.

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.

The Institute of Chartered Accountants in England and Wales

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

27 November 2023

ROLDA UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		49,870	28,172
Charitable activities			
Charitable activities		<u>17,800</u>	<u>25,170</u>
Total		<u>67,670</u>	<u>53,342</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>81,114</u>	<u>18,031</u>
NET INCOME/(EXPENDITURE)		(13,444)	35,311
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>39,000</u>	<u>3,689</u>
TOTAL FUNDS CARRIED FORWARD		<u>25,556</u>	<u>39,000</u>

The notes form part of these financial statements

ROLDA UK
BALANCE SHEET
30 JUNE 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		26,516	40,140
CREDITORS			
Amounts falling due within one year	4	(960)	(1,140)
NET CURRENT ASSETS		<u>25,556</u>	<u>39,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,556</u>	<u>39,000</u>
NET ASSETS		<u><u>25,556</u></u>	<u><u>39,000</u></u>
FUNDS			
Unrestricted funds		<u>25,556</u>	<u>39,000</u>
TOTAL FUNDS		<u><u>25,556</u></u>	<u><u>39,000</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2023 and were signed on its behalf by:

Ms E Costin - Trustee

The notes form part of these financial statements

ROLDA UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. STATUTORY INFORMATION

ROLDA UK is a registered charity, registered in England and Wales. The charity's registered number and registered office address can be found in the Reference and Administrative Details section of the Trustees Report.

The presentation currency of the financial statements is the Pound Sterling (£).

2. 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.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies the trustees are required to make judgements estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of revision and future periods where the revision affects both current and future periods.

There were no estimate or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

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.

ROLDA UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

2. ACCOUNTING POLICIES - continued

GOING CONCERN

At the time of approving the accounts 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 accounts.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	960	1,140
	<u> </u>	<u> </u>

5. RELATED PARTY DISCLOSURES

During the year the charity has transferred £75,000 (2021 - £11,810) to ROLDA Romania, its parent charity.

ROLDA UK

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,275	21,406
Gift aid	4,799	2,568
Adoption fees	796	3,613
Dog transport	-	585
	49,870	28,172
Charitable activities		
Grants	17,800	25,170
	67,670	53,342
EXPENDITURE		
Charitable activities		
Telephone	202	333
Postage and stationery	515	214
Advertising	510	1,212
Sundries	404	391
Go Cardless	144	371
Subscriptions	312	-
Software subscriptions	210	173
Computer and office equipment	-	225
Office administration expenses	86	312
Bookkeeping	90	150
Accountancy	960	1,140
Consultancy	1,260	500
Online Giving fees	256	698
Bank charges	402	-
Pet Expenses	763	502
ROLDA Romania	75,000	11,810
	81,114	18,031
Total resources expended	81,114	18,031
Net (expenditure)/income	(13,444)	35,311

This page does not form part of the statutory financial statements

ROLDA UK
Suite 9273
PO Box 4336
Manchester
M61 0BW

P B Syddall & Co
Chartered Accountants
Grafton House
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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 2023

- 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 other than those disclosed in the accounts.
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

Ms E Costin - Trustee

27 November 2023