

FREEDOM ANGELS ROMANIA

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

Charity number :	1182875
Company number	CEO017117

FREEDOM ANGELS ROMANIA

CONTENTS

FOR THE YEAR ENDED 31 AUGUST 2021

	PAGES
CHARITY INFORMATION	1
TRUSTEES REPORT	2 to 3
INDEPENDENT EXAMINER'S REPORT	4
STATEMENT OF FINANCIAL ACTIVITIES	5
CHARITY BALANCE SHEET	6
NOTES FORMING PART OF THE FINANCIAL STATEMENTS	7 to 11

Trustees

Mrs CAROLE ANN HARRIS - Chair

Mrs KATRINA WRIGHT

Mrs KELLIE WILLS resigned

Mrs MARINA NICOLAOU resigned

Mrs PANDELITSA DEMETRIOU resigned

Mrs SARA WILLIS resigned

Mr PETER WRIGHT appointed 11 June 2021

Mr LARA HARTLEY appointed 25 August 2021

Charity Number 1182875

Registered 9th April 2019

Registered Address

STATION YARD

THE LEYS

CHIPPING NORTON

OX7 5HZ

Summary of the objects of the charity

To relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain a rescue and rehoming service for the reception, care and treatment of stray dogs in Romania who by reason of abandonment, neglect or mistreatment are in need of such care and attention.

Summary of the charity's main activities

The trustees and a group of volunteers acting as admin members of the UK Rescue charity, have come together to create a safe and secured Rescue Back up, for some of the stray and abused dogs and cats from Romania, which are found by individual animal lovers in appalling conditions. These rescuers have no means to pay for the medical needs of the dog or cat, or indeed rehome it either within their own country or abroad in a managed, safe and correct way.

Freedom Angels Romanic will undertake to assist individual "loan rescuers" in Romania, that we the Trustees have helped and assisted over the last 6 years. We look at each loan rescuer and assess each case individually. We offer full support to ensure that the stray and abused dogs receive all the care it needs and rehome correctly.

Summary of the charity's main achievements in the period

We have found new permanent homes for over 800 dogs.

We have done so by building a considerable on-line presence with a successful Facebook group, supported by our website www.FARDogs.co.uk. We use 'Pets4Home' to further advertise our presence, and have twitter and Instagram accounts. This enables us to promote the work we undertake in Romania, and the dog's needing adoption and/or foster homes in the UK.

Our dogs are fully assessed, whether in Romania, or in their UK foster home before being promoted. A robust "Home Check" occurs, by at least one trustee from the charity for suitability prior to placing the dogs. We offer a full back up service for support and follow up on each dog to ensure that all is well, and if required that the animal has been neutered.

We have continued to recruit volunteers and foster homes to assist us in rehabilitation and rehoming of the dogs in our care in the UK.

We have set up a fundraising platform for a Spayathon programme to carry out spaying of dogs in Romania.

We have set up private social media groups to keep our adopters, loan rescuers and foster families informed on the progress of our dogs. We also have a public Facebook group with a very strong following. Our main source of adoption applications has come from our webpage which has all dogs that are available for adoption.

Freedom Angels Romanic have a dedicated team of volunteers that are focused on organising fundraising events to help boost the charities funds to enable us to carry out Spayathons and help dogs that need specialist care and rehabilitation.

FINANCIAL REVIEW

Funds are raised in order to support a Stray dogs and cats in Romania, assisting with their routine costs incurred in Romania such as shelter and supplies, and routine and emergency medical care.

Approved by the trustees on the

and signed on their behalf by:

CAROLE ANN HARRIS – Chair and Trustee

I report on the accounts of the charity for the year ended 31 August 2021 which are set out on pages 5 to 10.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
3. state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the 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 the seeking of explanations from you as 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.

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:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Dated: 22 June 2022

PD Smith, FCCA

THE MGROUPE PARTNERSHIP

4 Witan Way

Witney

Oxon, OX28 6FF

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)

FOR THE YEAR ENDED 31 AUGUST 2021

Page 5

	Notes	-----2021-----			2020
		£	£	£	£
		Restricted funds	Unrestricted funds	Total	Total
Incoming resources					
Incoming resources from charitable activi	4	-	439,159	439,159	274,216
Total incoming resources		-	439,159	439,159	274,216
Resources expended					
Charitable activities	5	-	425,435	425,435	244,584
Governance costs	6	-	7,283	7,283	4,267
Total resources expended		-	432,718	432,718	248,851
Net income for the year and incoming resources before transfers		-	6,441	6,441	25,365
Total funds brought forward		-	25,905	25,905	540.00
Total funds carried forward		-	32,346	32,346	25,905

There were no recognised gains or losses other than those included in the statement of financial activities.

The notes on pages 3 to 6 form part of these financial statements.

CHARITY BALANCE SHEET

AS AT 31 AUGUST 2021

Page 6

	Notes	2021 £	2020 £
Current assets			
Debtors	7	5,146	-
Cash at bank		30,889	25,905
		-----	-----
		36,035	25,905
		-----	-----
Creditors: Amounts falling due within one year	8	-3,689	-
		-----	-----
Total assets less current liabilities	10	32,346	25,905
		-----	-----
Unrestricted funds			
General		32,346	25,905
		-----	-----
		32,346	25,905
		-----	-----

Approved by the Board of Trustees on

Signed on its behalf by

Carole Ann Harris

Chair

The notes on pages 3 to 6 form part of these financial statements.

1 Accounting Policies

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Incoming resources

Charitable trading activities

Income from adopters of animals is accounted for in the period in which it is received.

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, exclusive of VAT.

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- Restricted funds - these are funds that 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.

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

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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.

Exemption from cash flow

The charity opted to early adopt Bulletin 1 published on 2 February 2017 and have therefore not included a cash flow statement in these financial statements.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Capital items below £500 are written off through the income and expenditure account.

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:

<i>Asset class</i>	<i>Depreciation method and rate</i>
Office equipment	25% per annum on cost

2 Legal Status of the Charity

The charity is a charitable incorporated company

4 Incoming Resources from Charitable Activities

	2021			2020
	£	£	£	£
	Restricted funds	Unrestricted funds	Total	
Adoption income	-	356,551	356,551	211,618
Donations received	-	70,084	70,084	58,824
Other income	-	12,524	12,524	4,301
	-	439,159	439,159	274,743

5 Charitable Activities

	2021			2020
	£	£	£	£
Animal transportation	-	253,106	253,106	154,191
Animal shelter costs	-	32,229	32,229	51,198
Vet costs	-	133,730	133,730	36,601
Other animal expenses	-	6,370	6,370	2,594
	-	425,435	425,435	244,584

6 Governance Costs

	2021			2020
	£	£	£	£
Administration expenses	-	7,283	7,283	4,267
	-	7,283	7,283	4,267

7 Debtors

	2021	2020
	£	£
Trade debtors	4,637	-
Other taxes and social security costs	509	-
	5,146	-

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,689	-
	-----	-----
	3,689	-
	-----	-----

10 Analysis of net assets by fund

	Restricted fund £	General fund £	Total 2021 £	Total 2020 £
Current assets	-	36,035	36,035	25,905
Current liabilities	-	-3,689	-3,689	-
	-----	-----	-----	-----
	-	32,346	32,346	25,905
	-----	-----	-----	-----

11 Restricted funds

	Brought forward £	Income £	Expenditure £	Carried forward £
Restricted funds	-	-	-	-
	-----	-----	-----	-----

12 Staff costs

	2021	2020
Salaries	-	-
Employers National Insurance	-	-
Pension costs	-	-
	-----	-----
	-	-
	-----	-----
Number of staff employed during the year	-	-
	-----	-----

No individual member of staff earned in excess of £60,000 during the year (2020: NIL).

13 Summary of fund movements

	Brought forward 01/09/2020 £	Income £	Expenditure £	Carried forward 31/08/2021 £
Restricted funds	-	-	-	-
Unrestricted funds				
- General Fund	25,892	439,159	432,718	32,333
	25,892	439,159	432,718	32,333
	Brought forward 01/09/2019 £	Income £	Expenditure £	Carried forward 31/08/2020 £
Restricted funds	-	-	-	-
Unrestricted funds				
- General Fund	-	274,743	248,851	25,892
	-	274,743	248,851	25,892