

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019  
FOR  
ROLDA UK**

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

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 8
<b>Detailed Statement of Financial Activities</b>	9

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## **ROLDA UK**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2019**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2019. 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objectives and principal activity is to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Romania has a huge stray dog problem, with an estimated 2.5 million dogs roaming homeless at any one time.

ROLDA UK supports the rescue efforts in Romania, including the management of two rescue shelters in and around the town of Galati. ROLDA UK aids the activities of ROLDA Romania by providing the UK public with the opportunity to support Romanian stray dogs via adoption, sponsorship and donation.

In the year 2016/17 the charity implemented a new website alongside an online payment system to help donors support the cause. Costs for this were supplied by ROLDA Romania who constantly supports the charity whilst still in its early development.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

The charity's principle source of funding is via limited mailing and emailing campaigns and a new online payment system.

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**

As a new charity it is hoped that reserves will be built up to ensure the ongoing survival of the charity, enabling it to fulfil its objective of assisting disadvantaged animals.

#### **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.

##### **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

**ROLDA UK**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2019**

**Principal address**

Suite 9273  
PO Box 4336  
Manchester  
M61 0BW

**Trustees**

Ms E Costin  
Ms G Hebden

**Independent Examiner**

P B Syddall F.C.A. F.C.I.E  
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 23 June 2020 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 2019.

**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.

P B Syddall F.C.A. F.C.I.E  
P B Syddall & Co  
Chartered Accountants  
Grafton House  
81 Chorley Old Road  
Bolton  
Lancashire  
BL1 3AJ

23 June 2020

ROLDA UK

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2019

	Notes	2019 Unrestricted fund £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		2,462	3,555
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		1,442	2,929
<b>NET INCOME</b>		<u>1,020</u>	<u>626</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>869</b>	<b>243</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,889</u></u>	<u><u>869</u></u>

The notes form part of these financial statements

**ROLDA UK**

**BALANCE SHEET  
30 JUNE 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	3	174	-
Cash at bank		<u>1,745</u>	<u>888</u>
		<b>1,919</b>	<b>888</b>
<b>CREDITORS</b>			
Amounts falling due within one year	4	(30)	(19)
<b>NET CURRENT ASSETS</b>		<u><b>1,889</b></u>	<u>869</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,889</b>	869
<b>NET ASSETS</b>		<u><b>1,889</b></u>	<u>869</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>1,889</u>	<u>869</u>
<b>TOTAL FUNDS</b>		<u><b>1,889</b></u>	<u>869</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2020 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 2019

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 2015)', 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.

**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 2019 nor for the year ended 30 June 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2019 nor for the year ended 30 June 2018.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Prepayments and accrued income	174	-
	<u>174</u>	<u>-</u>



ROLDA UK

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2019

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	<u>30</u>	<u>19</u>

5. MOVEMENT IN FUNDS

	At 1.7.18 £	Net movement in funds £	At 30.6.19 £
<b>Unrestricted funds</b>			
General fund	<b>869</b>	<b>1,020</b>	<b>1,889</b>
<b>TOTAL FUNDS</b>	<u><b>869</b></u>	<u><b>1,020</b></u>	<u><b>1,889</b></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>2,462</b>	<b>(1,442)</b>	<b>1,020</b>
<b>TOTAL FUNDS</b>	<u><b>2,462</b></u>	<u><b>(1,442)</b></u>	<u><b>1,020</b></u>

Comparatives for movement in funds

	At 1.7.17 £	Net movement in funds £	At 30.6.18 £
<b>Unrestricted funds</b>			
General fund	243	626	869
<b>TOTAL FUNDS</b>	<u>243</u>	<u>626</u>	<u>869</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,555	(2,929)	626
<b>TOTAL FUNDS</b>	<u>3,555</u>	<u>(2,929)</u>	<u>626</u>

**ROLDA UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2019**

**5. MOVEMENT IN FUNDS - continued**

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

	At 1.7.17 £	Net movement in funds £	At 30.6.19 £
<b>Unrestricted funds</b>			
General fund	243	1,646	1,889
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>	<u>          </u> <u>          </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 £
<b>Unrestricted funds</b>			
General fund	6,017	(4,371)	1,646
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2019.

ROLDA UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2019

	30.6.19 £	30.6.18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,917	1,151
Gift aid	54	137
ROLDA Romania	318	1,897
Adoption fees	173	370
	<u>2,462</u>	<u>3,555</u>
<b>Total incoming resources</b>	<b>2,462</b>	<b>3,555</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Telephone	148	150
Postage and stationery	207	225
Advertising	115	2,135
Sundries	7	18
Go Cardless	180	180
Subscriptions	364	85
Software subscriptions	86	99
Computer and office equipment	155	-
Accountancy	180	180
Bank charges	-	(143)
	<u>1,442</u>	<u>2,929</u>
Total resources expended	<b>1,442</b>	<b>2,929</b>
<b>Net income</b>	<b>1,020</b>	<b>626</b>

This page does not form part of the statutory financial statements