

Annual Report 2022/23

Balkan Underdogs

SC045210

OSCR

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	12	2022	To	30	11	2023

Office of the Scottish Charity Regulator

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Balkan Underdogs
SC045210

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

SCIO constitution

Trustee recruitment and appointment

Recruitment via active search of volunteers working for the charity and appointed at the AGM as per the Constitution. Candidates complete a full application which is considered by the Board.

Objectives and activities

Charitable purposes

To advance; 1. Animal Welfare especially within the problem areas and put into place a lifeline offering help/care/advice & shelter for animals. 2. Education within the community as to the benefits of neutering & spaying their animals 3. To promote; Animal Welfare & Education by advancement of education within the community via our volunteers & public media to encourage and promote the need for neutering & spaying their animals and responsible care 4. To relieve Animal suffering & over population of street dogs & hi-light their cause. To help offer a lifeline to those struggling to cope within their own communities.

Summary of the main activities in relation to these objects

Balkan Underdogs works with volunteers in Serbia to rescue and rehome stray dogs and cats. We operate 3 broad programmes:

- Rescue and rehome
- Spay and Neuter
- Work to improve conditions in pounds in Serbia

2**APPENDIX 1****Achievements and performance****Summary of the main achievements of the charity during the financial period**

During the year we were able to rehome 221 dogs and 9 cats which was a decrease on the previous year. We continued to develop good working relationships with our Serbian rescuers and have now got a stable network of volunteers committed to working with us.

Our spay and neuter programme funded operations on 228 dogs and 122 cats during the year. This is a significant part of our work to try to reduce the number of street dogs /cats in Serbia.

The charity is operated by a number of unpaid volunteers – there are no paid staff or volunteer expenses which enables donations and other income to be devoted to the purposes of the charity.

As in 2021/22 our team of volunteers has seen new members join, offering significant support to the already established team.

Through social media we have been able to continue to raise the profile of Balkan Underdogs and its charitable work. We have continued to build on our foster network and encourage experienced dog owners to come on board, offering much appreciated foster homes to our dogs and cats. The fostering process continued to prove its worth over the year with the vast majority of our fosters spending on average only a few months in foster homes before securing a forever home. We have also appointed team members to specifically follow up adoptions in 6 and 12 monthly intervals to demonstrate our commitment to all animals we bring to the UK. Trustees could not make an annual inspection trip to Serbia during the year but have plans to return in 2023 to have a closer look at the facilities and conditions available to our animals that are being held in various locations.

Financial review

Brief statement of the charity's policy on reserves

Our policy is to have 3 months monthly expenditure in our accounts but due to the need to ensure cash flow we do not hold reserves in a specific account as yet however the trustees are working towards this over time.

Details of any deficit

None

Donated facilities and services (if any)

None

Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Treasurer	
Date	28/8/24	

Balkan Underdogs		SC0	
Annual accounts for the			
Period start date	1/12/2022	To	30/11/2023

Section A Statement of financial activities

Recommended categories by activity		Unrestricted funds	Restricted income funds	Endowment funds	Prior year funds	
	Guidance	£ F01	£ F02	£ F03	Total funds £ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	801	341,380	2,444	-	343,824	359,992
Charitable activities	802	29,064	-	-	29,064	34,198
Other trading activities	803	18,481	263	-	18,744	15,190
Investments	804	259	34	-	293	94
Separate material item of income	805	-	-	-	0	-
Other trading activities	806	-	-	-	0	-
Total	807	389,184	2,741	-	391,925	409,474
Resources expended (Note 6)						
Expenditure on:						
Raising funds	808	9,391	-	-	9,391	8,537
Charitable activities	809	351,562	10,071	-	361,633	368,741
Separate material item of expense -VAT	810	-	-	-	0	-
Other	811	5,522	-	-	5,522	4,755
Total	812	366,475	10,071	-	376,546	382,033
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	813	22,709	-7,330	-	15,379	27,441
Net gains/(losses) on investments	814	-	-	-	-	-
Net income/(expenditure)	815	22,709	-7,330	-	15,379	27,441
Extraordinary items						
Transfers between funds	816	-	-	-	-	-
Other recognised gains/(losses):	817	-7,330	7330	-	#	-
Gains and losses on revaluation of fixed assets for the charity's own use	818	-	-	-	-	-
Other gains/(losses)	819	-	-	-	-	-
Net movement in funds	820	15379	-	-	15,379	27,441
Reconciliation of funds:						
Total funds brought forward	821	63,702	3,815	-	67,517	40,076
Total funds carried forward	822	79,081	3,815	-	82,896	67,517

Section B Balance sheet

	Guidance Note		Restricted income funds			Total this year £ F04	Total last year £ F05
			Unrestricted funds	Endowment funds			
			£ F01	£ F02	£ F03		
Fixed assets							
Intangible assets (Note 15)	B01	-	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-	-
Total fixed assets	B05	0	0	0	0	-	-
Current assets							
Stocks (Note 18)	B06	-	-	-	-	-	-
Debtors (Note 19)	B07	61,975	-	-	61,975	15267	-
Investments (Note 17.4)	B08	-	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	20,301	2,261	-	22,562	62,536	-
Total current assets	B10	82,276	2,261	-	84,537	77,803	-
Creditors: amounts falling due within one year (Note 20)	B11	1,641	0	-	1,641	10286	-
Net current	B12	80,635	2,261	-	82,896	67,517	-
Total assets less current	B13	80,635	2,261	-	82,896	67,517	-
Creditors: amounts falling due after one year (Note 20)	B14	0	0	-	-	-	-
Provisions for liabilities	B15	0	0	-	0	0	-
Total net assets or liabilities	B16	80,635	2,261	-	82,896	67,517	-
Funds of the Charity							
Endowment funds (Note 27)	B17	-	-	-	-	-	-
Restricted income funds (Note 27)	B18	3,815	-	-	3,815	3,815	-
Unrestricted funds	B19	79,081	-	-	79,081	63,702	-
Revaluation reserve	B20	-	-	-	-	-	-
Total funds	B21	79,081	3,815	-	82,896	67,517	-
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name	Date of approval dd/mm/yyyy 8/24/2024	

Notes to the accounts

This section should be completed by all charities

These accounts have been prepared under the historical cost with items recognised at cost or transaction value unless otherwise stated.

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

☒

- and with*

NO

* -Tick as appropriate

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

not applicable

not applicable

s,	<i>not applicable</i>
9	

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

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* -Tick as appropriate

<p><i>(i) the nature of the change in accounting policy;</i></p>	<p>We exceeded the limit for Receipts and payments accounting as we have had to produce accruals accounts for the first time</p>
<p><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></p>	<p>Accruals accounting is required to comply with OSCR regulation and shows the full extent of expenditure and income paid and received during the year</p>
<p><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></p>	<p><i>prior year re stated as near as possible to FRS102</i></p>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*		no changes
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

Start of

£

End of

£

result of adding transfers under FRS102

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

£

Net Inco

no changes

Adjustments:

no adjustment

Previous period net income/(expenditure) as restated

Section C

Notes to the accounts

(cont)

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <input type="checkbox"/> the charity becomes entitled to the resources; <input type="checkbox"/> it is more likely than not that the trustees will receive the resources; and <input type="checkbox"/> the monetary value can be measured with sufficient reliability.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaim on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated services and facilities	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Settlement of insurance claims	Investment gains and losses	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Support costs have been allocated between governance costs and other support.

Yes	No	N/a
Yes	No	N/a
Yes	No	N/a
Yes	No	N/a
Yes	No	N/a
Yes	No	N/a
Yes	No	N/a
Yes	No	N/a

Governance and support costs Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost The charity made no redundancy payments during the reporting period. Deferred income No material item of deferred income has been included in the accounts.

creditors The charity has creditors which are measured at settlement amounts less any trade discounts A liability is measured on recognition at its historical cost and then subsequently

Yes	No	N/a
Yes	No	N/a
Yes	No	N/a

Provisions for liabilities measured at the best estimate of the amount required to settle the obligation at the reporting date Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. Tangible fixed assets for use by charity The depreciation rates and methods used are disclosed in note 9.2. Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

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Investments

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

progress

Goods or services provided as part of a charitable activity are measured at net realisable b

Debtors

Yes	No	N
<input checked="" type="checkbox"/>		

Current asset
investments

Yes	No	N

Yes	No	I don't know

**POLICIES
ADOPTED
ADDITIONAL TO
OR DIFFERENT**

Section C Notes to the accounts (cont)

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Donations and legacies:	Donations and gifts	327,126	2,444	-	282,714	348,026
	Gift Aid	14,254	-	-	14,254	11,966
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	341,380	2,444	-	343,824	359,992
Charitable activities:		-	-	-	-	-
	Fundraising	18,481	263	-	18,734	15,190
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	18,481	263	-	18,724	15,190
Other trading activities:		-	-	-	-	-
	trading activity	29,064	-	-	29,064	40,391
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	29,064	-	-	29,064	40,391
Income from investments:	Interest income	259	34	-	293	94
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	259	34	-	293	94
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	389,184	2,741	-	391,925	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		389,184	2,741	-	391,925	409,474

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

donations and a proportion of gift aid are allocated to our spay a

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

CC17a (Excel)

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Section C Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

Description	This year
	£
	-
	-
	-
	-
Total	-

Government grant 1
Government grant 2
Government grant 3
Other

Description	Last year
	£
	-
	-
	-
	-
Total	-

Government grant 1
Government grant 2
Government grant 3
Other

This year	Last year

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C Notes to the accounts (cont)

Note 5 Donated goods, facilities and services

	This year	Last year
	£	£
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

This year

Last year

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

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Section C Notes to the accounts (cont)

						Note 6	Analysis of expenditure
						This year	Last year
Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Income funds	Endowment funds	Restricted

Total funds
£

Analysis							
Expenditure on raising funds:							
Incurred seeking donations	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-
Expenditure on charitable activities:							
Rescue and rehoming	351,562	-	-	349,242	-	-	262,972
spay and neuter	-	10,071	-	10,071	-	-	16,530
Transport	-	-	-	-	-	-	89,239
fundraising	9,391	-	-	9,391	-	-	8,537
Total expenditure on charitable activities	360,953	10,071	-	368,668	-	-	377,278
Separate material item of expense							
other	-	-	-	-	-	-	-
bank charges	5522	-	-	5522	-	-	4755
Total	5522	-	-	5522	-	-	4755
Other							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
other	-	-	-	-	-	-	-
Total other expenditure	366475	10071	-	376546	-	-	-
TOTAL EXPENDITURE	-	-	-	-	-	-	382,033

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
rescue and rehoming	351,562	-	5522	357,084	-	-	-	356,416
spay and neuter campaign	10,071	-	-	10,071	-	-	-	17,080
fundraising lottery	9,391	-	-	9,391	-	-	-	8,537
Total	371,024	-	5522	376,546	-	-	-	382,033

Section C Notes to the accounts (cont)

Section C	Notes
Note 7	Extraordinary items

Note 7 **Extraordinary items**
Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1			
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
Extraordinary item 2			
Extraordinary item 3			
Extraordinary item 4			
Total extraordinary items			

Section C Notes to the accounts

Section 5	Notes
Note 8	Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost	Raising funds	Activity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section CNotes to the accounts

Note 10Details of certain items of expenditure

10.1 Fees for examination of the accounts
Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year	Last year
	£	£
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	500	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-
none incurred		

Section CNotes to the accounts (cont)

Note 11Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year
	£
Salaries and wages	-
Social security costs	-
Pension costs (defined contribution scheme)	-
Other employee benefits	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	This year	Last
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year	Last
£	£
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year	Last
	Number	Num
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	This year	
	Last year	

Please state the legal authority or reason for making the payment	This year	
	Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)	This year	Last
	£ -	£ -

11.4 Redundancy payments
Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	This year	Last year
	£ -	£ -

The nature of the payment (cash, asset etc.)		
--	--	--

The extent of redundancy funding at the balance sheet date	This year	Last year
	£ -	£ -

Please state the accounting policy for any redundancy or termination payments		
---	--	--

Section CNotes to the accounts(cont)

Note 12Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	Th	Last
£	£	£
-	-	-

Amount of contributions recognised in the SOFA as an expense
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section CNotes to the accounts(cont)

Note 13Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions		
<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>	Yes	Please provide details of charity's URL.
	No	Provide details below

13.3 Analysis of grants paid (included in cost of charitable activities)				
Analysis	Grants to institution s	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

[illegible]

Section C	Notes to the accounts	(cont)
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Please complete this note if the charity has any tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildi	Other land & buildings	Pl machinery and m vehicle	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers +	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments					
-----------------------------------	--	--	--	--	--

[illegible]

Net book value at the beginning of the year	-	-	-	-	-
---	---	---	---	---	---

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide: the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the p annual deduction.

Section C Notes to the accounts (cont)

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

	**Basis				Straight Line ("SL") or Reducing Balance ("RB")
	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

- (i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.
- (ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.
- (iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.
- (iv) State the amount of research and development expenditure recognised as expenditure in the year.
- (v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.
- (vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C **Notes to the accounts** **(cont)**

Note 16 **Heritage assets**
Please complete this note if the charity has heritage assets
16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1	Heritage asset 2	Heritage asset 3	Heritage asset 4	To tal
	£	£	£	£	£
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

[illegible]

Section C	Notes to the accounts	(cont)
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Note 17	Investment assets
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Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add(deduct): transfer in(out) in the period	-	-	-	-	-	-
Add(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Fair value at year	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Last year:

Analysis of investments

Fair value at year	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

This year	Last year

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

This year	Last year

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year Amounts payable after more than 1 year Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional Information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

This year	Last year

This year	Last year

Section C Notes to the accounts (cont)

Note 18 Stocks
Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Section C Notes to the accounts (cont)

Note 19 Debtors and prepayments
Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
	-
	-
61975	15267
	15267

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C Notes to the accounts (cont)

Note 20 Creditors and accruals
Please complete this note if the charity has any creditors or accruals.
20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,641	10286	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	1,641	10286	-	-

20.2 Deferred income
Please complete this note if the charity has deferred income.
Please explain the reasons why income is deferred.

This year	Last year
payments for expenditure paid in the month after year end	payments for expenditure made in the month after year end

This year £	Last year £
-	-
-	-
-	-
-	-

Movement in deferred income account
Balance at the start of the reporting period
Amounts added in current period
Amounts released to income from previous periods
Balance at the end of the reporting period

Section C Notes to the accounts (cont)

Note 21 Provisions for liabilities and charges
Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year	Last year
	£	£
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately)

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that

Section C Notes to the accounts (cont)

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here

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Section C Notes to the accounts (cont) Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description	Estimate of financial effect

Last year

Description	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C Notes to the accounts (cont)

Note 24 Cash at bank and in hand

This year £	Last year £
-	-
-	-
82,896	67,517
-	-
82,896	67,517

Short term cash investments (less than 3 months maturity date)

Cash at bank and on hand

Other

Total

Section C Notes to the accounts (cont)

Note 25 Fair value of assets and liabilities

This year

Last year

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SsFA that is attributable to changes in credit risk

Section C Notes to the accounts (cont)

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

This year

Last year

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Inco me £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
unrestricted accounts	U	for general use in the running of the charity	3,848	389,184	366,475	-	22,709	79,081
spay and neuter fund	R	programme	-	2,741	10,071	-	-7,283	3,815
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-

		Total Funds	391,925	376,546	0	15,379	82,896	
Section C	Notes to the accounts		(cont)					
Note 27	Charity funds (cont)							
27.2 Details of material funds held and movements during the PREVIOUS reporting period								
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.								
* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds								
	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
Fund names			£	£		£	£	£
unrestricted account	U	for general use in the running of the charity	35,474	406,357	364,953		41404	
spay and neuter fund	R	programme	7,500	3,117	17,080	10,311	-6436	
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			42,974	409,474	382,033	0		

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CC17a (Excel)

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8/26/2022

Section C	Notes to the accounts	(cont)
Note 27	Charity funds (cont)	

27.3 Transfers between funds

This year	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	transfer is nominal apportionment of gift aid and donations from main account to restricted account to ensure restricted account balances and are correct	7330
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	transfer was from restricted to unrestricted in respect of payments made from the unrestricted fund in relation to restricted fund activity.	14847
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year		
Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Section C**Notes to the accounts (cont)****Note 28** Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	Th	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in

For any related party, please provide details of any

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)
Note 29	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Balkan Underdogs						
	Registered charity number	SC045210						
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	1	December	2022	to	30	November	2023	
								(
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>							
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.</p>							
Independent examiner's statement	<p>I, [REDACTED] have reviewed the accompanying accounts, statements, reports, income, expenditure and VAT declaration supporting paperwork of the fore mentioned charity for the financial year ending 30th November 2023. As charity exceeded £250,000 limit for receipts and payments, these accounts were prepared according to OSCR guidance to produce accounts using an accruals approach.</p> <p>Based on my review of the submitted Treasurer's report, FRS 102 template, expenditure, payments summaries, and income reports, I have not become aware of any material misstatements or inconsistencies in the presented documents that would cause me to believe that the Treasurer's report and the supporting documents do not present true and fair view.</p>							
Signed:					Date:	20/8/2024		
Name:	[REDACTED]							
Relevant professional qualification(s) or body (if any):	Fellow Chartered Certified Accountant							
Address:	[REDACTED]							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**