



Hampshire Search and Rescue Dogs
14 Bracken Close
North Baddesley
Southampton
Hampshire
SO52 9DL

5 February 2026

Butler & Co Audit Limited
The Old Stables
Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA

Dear Sir/Madam

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, (give a true and fair view) in accordance with Charities Act 2011 and FRS102 Charity SORP.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework FRS 102 Charity SORP. We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March 2025.

2. We confirm that all accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All

other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain independent examination evidence and have provided any additional information that you have requested for the purposes of your independent examination.

3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

4. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework Charities Act 2011 and FRS102 Charity SORP.

5. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

6. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

7. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework Charities Act 2011 and FRS102 Charity SORP.

8. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

9. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

| <i>Party</i> | <i>Relationship</i> | <i>Nature of transaction</i> |
|--------------|---------------------|--|
| B Wrightson | Trustee | Reimbursement of expenses incurred on behalf of the charity. |
| M Mealing | Trustee | Reimbursement of expenses incurred on behalf of the charity. |
| S Jupp | Trustee | Reimbursement of expenses incurred on behalf of the charity. |
| P Rawlinson | Trustee | Reimbursement of expenses incurred on behalf of the charity. |
| C E Thorne | Trustee | Reimbursement of expenses incurred on behalf of the charity. |
| K Saunders | Trustee | Reimbursement of expenses incurred on behalf of the charity. |
| A Heaton | Trustee | Reimbursement of expenses incurred on behalf of the charity. |
| A Petherick | Trustee | Reimbursement of expenses incurred on behalf of the charity. |
| J Harding | Trustee | Reimbursement of expenses incurred on behalf of the charity. |
| S Newman | Trustee | Reimbursement of expenses incurred on behalf of the charity. |

10. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework Charities Act 2011 and FRS102 Charity SORP

11. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.

12. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

13. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

14. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, namely Charities Act 2011 and FRS102 Charity SORP, except as explained to you and as disclosed in the financial statements

15. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.

16. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.

17. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware and have considered a period of at least one year from the date on which the financial statements will be approved.

18. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter.

19. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

20. We confirm that we have a responsibility for VAT eligibility status.

21. We confirm that the chairman and trustees are responsible for the content of the Trustees report.

22. We confirm the following specific representations made to you during the course of your independent examination relating to:-

- a) Depreciation – Motor vehicle – 25% reducing balance basis
- b) Equipment – 33% straight line basis
- c) No provisions required for doubtful debts
- d) All appropriate accounting policies have been included within the accounts
- e) There are no contentious legal matters
- f) We confirm the charity is able to settle all outstanding liabilities as at the year end.

23. We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiner and confirm that:

- so far as each trustee is aware, there is no relevant independent examination information of which you as independent examiner are unaware; and

- each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant independent examination information and to establish that you are aware of that information.

Yours faithfully, M Mealing – Trustee

Signed on behalf of the board of trustees Date

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Signature Dates and Times

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You can find out more about UTC at the following web page:

<http://www.virtualcabinetportal.com/WhatIsUTC>

Signature 1

Signed by Michelle Mealing using authentication code Z3ZENUhzQ29HT1ps at IP address 90.242.132.234, on 2026/02/19 10:14:06 Z.

Michelle Mealing's e-mail address is: Treasurer@HSARDogs.org.uk.

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Hampshire Search and Rescue Dogs**

**Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
The Old Stables
Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA**

Hampshire Search and Rescue Dogs

Contents of the Financial Statements for the Year Ended 31 March 2025

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Hampshire Search and Rescue Dogs

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

Hampshire Search and Rescue Dogs (HSARDogs) is a voluntary search dog group available to emergency services. We are supported by our umbrella organisation Association of Lowland Search and Rescue (ALSAR) accredited to national standards; dog handler and support search for people who may be missing or injured in urban or rural areas. The team work closely with Hampshire Search and Rescue (Hantsar).

Significant activities

Their team of volunteers are on call 24 hours a day, 365 days a year in all weather conditions.

They search for high risk, vulnerable, missing persons including children, people living with dementia and those with mental health complexities.

Hampshire Search and Rescue Dogs were called out on 85 occasions during 2024 and 47 incidents were attended in 2025 with 83 separate missing persons incidents.

All operational members received training throughout the period to ensure their competencies and skills were maintained to the high level required, as set out by Lowland Rescue.

Public benefit

The trustees are aware of the guidance issued by the Charity Commission on public benefit and are satisfied the provision of volunteer search and rescue facilities to Hampshire Constabulary in the search for vulnerable missing persons constitutes a public benefit.

In setting objectives for the year, the charity has given careful consideration to the Charity Commission's general advice on public benefit and is mindful of the need to report on how its aims have been achieved during the year.

The charity was founded in 2006 for the purposes set out in its constitution and continues to carry out its work in serving the public interest.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our mission is to protect and preserve good health and life by the provision of volunteer search and rescue dogs to assist in the search of missing persons.

Hampshire Search and Rescue Dogs provided a comprehensive ongoing training programme throughout the period, for both trainee members and qualified team members. This training ensures that our volunteers are able to continue providing a professional Search and Rescue service throughout Hampshire and neighbouring counties, where our specialist teams can be deployed quickly and effectively.

The charity continues to use social media campaigns and alternative sources of income to maintain the charity's finances and public presence.

FINANCIAL REVIEW

Financial position

Total funds have increased by £15,052 (2024 - £7,423) and stand at £52,402 (2024 - £37,350). This is due to an increase in donations and grants received during the year. Bank and cash balances have increased from £29,792 in 2024 to £36,615 in 2025.

Principal funding sources

Grants for £13,980 and £9,934 were received from The National Lottery and Scottish & Southern Electricity Networks respectively.

Hampshire Search and Rescue Dogs

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

The policy on reserves is to reinvest any surplus into the infrastructure of the charity, as well as supporting initiatives to encourage the advancement of the charity's objectives.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

FUTURE PLANS

No significant changes are expected in 2025/2026.

The trustees are looking at refreshing the website and will need external assistance in completing this.

The economic position in the wider community is expected to remain challenging, and the charity intends to maintain its support of the emergency services.

The Trustees are both proud and confident that the charity will continue to be a valuable asset to the emergency services and surrounding throughout the remainder of 2025 and into 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

On 5 December 2024 the charity's constitution was changed to:-

To protect and preserve good health and life by the provision primarily of volunteer Search and Rescue Dogs, but also other capabilities and supporting assets, to assist in the search, rescue, or recovery of missing or endangered persons.

Recruitment and appointment of new trustees

The appointment of new trustees is governed by and set out in the governing document.

The power of appointing new trustees is vested in the trustees.

During the year the charity had 25 volunteers, 7 of which are trustees.

Related parties

During the year Trustees incurred expenses on behalf of the charity totalling £53 (2024 - £569). These were all reimbursed during the year.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. In the opinion of the Trustees the key risks are:

1. The loss of reputation due to error, or fraud.
2. The loss of income due to error, or fraud.
3. Insufficient numbers of Trustees to allow the Charity to continue.
4. Insufficient funds to allow the Charity to meet its objectives.
5. The loss of income due to unforeseen events such as pandemics.
6. The risk that the support that the charity can provide does not reach all of those in need.
7. The risk that members, or the public could be hurt during fund raising events or other charity managed activities.
8. The risk that the reputation of the organisation is damaged due to social media fake, malicious, or erroneous posting.

In the opinion of the Trustees the current policies and procedures are adequate to mitigate financial and reputation loss due to error or fraud whilst maintaining a viable future financially. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and the maintenance of appropriate insurance policies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1114740

Principal address

14 Bracken Close
North Baddesley
Southampton
Hampshire
SO52 9DL

Trustees

Mrs M Mealing
K M Saunders
H M Wrightson (resigned 16/04/2025)
C E Thorne
P Rawlinson
Mrs S Newman (retired 16/04/2025)
S G Jupp (resigned 16/04/2025)
A Heaton (appointed 10/04/2024)
A Petherick (appointed 16/04/2025)
J Harding (appointed 16/04/2025)

Independent Examiner

Mrs J M Butler
Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
The Old Stables
Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA

Hampshire Search and Rescue Dogs

**Report of the Trustees
for the Year Ended 31 March 2025**

Approved by order of the board of trustees on 11/2/2026 and signed on its behalf by:



.....
A Petherick - Trustee

**Independent Examiner's Report to the Trustees of
Hampshire Search and Rescue Dogs**

Independent examiner's report to the trustees of Hampshire Search and Rescue Dogs

I report to the charity trustees on my examination of the accounts of Hampshire Search and Rescue Dogs (the Trust) for the year ended 31 March 2025.

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.



Mrs J M Butler FCA

Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
The Old Stables
Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA

Date:

19 February 2026

Hampshire Search and Rescue Dogs

Statement of Financial Activities for the Year Ended 31 March 2025

| | Notes | Unrestricted fund £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 2,131 | 40,934 | 43,065 | 39,601 |
| Investment income | 3 | - | 425 | 425 | 198 |
| Total | | <u>2,131</u> | <u>41,359</u> | <u>43,490</u> | <u>39,799</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 4,895 | 10,891 | 15,786 | 22,191 |
| Other | | 3,630 | 9,022 | 12,652 | 10,185 |
| Total | | <u>8,525</u> | <u>19,913</u> | <u>28,438</u> | <u>32,376</u> |
| NET INCOME/(EXPENDITURE) | | (6,394) | 21,446 | 15,052 | 7,423 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 27,480 | 9,870 | 37,350 | 29,927 |
| TOTAL FUNDS CARRIED FORWARD | | <u>21,086</u> | <u>31,316</u> | <u>52,402</u> | <u>37,350</u> |

The notes form part of these financial statements

Hampshire Search and Rescue Dogs

Balance Sheet 31 March 2025

| | Notes | Unrestricted fund £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 7 | - | 17,556 | 17,556 | 14,674 |
| CURRENT ASSETS | | | | | |
| Debtors | 8 | 5,623 | - | 5,623 | 3,495 |
| Cash at bank and in hand | | 16,013 | 20,602 | 36,615 | 29,792 |
| | | <u>21,636</u> | <u>20,602</u> | <u>42,238</u> | <u>33,287</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 9 | (550) | (6,842) | (7,392) | (10,611) |
| NET CURRENT ASSETS | | <u>21,086</u> | <u>13,760</u> | <u>34,846</u> | <u>22,676</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>21,086</u> | <u>31,316</u> | <u>52,402</u> | <u>37,350</u> |
| NET ASSETS | | <u>21,086</u> | <u>31,316</u> | <u>52,402</u> | <u>37,350</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 21,086 | 27,480 |
| Restricted funds | | | | 31,316 | 9,870 |
| TOTAL FUNDS | | | | <u>52,402</u> | <u>37,350</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 11/2/2026 and were signed on its behalf by:


A Petherick - Trustee


M Mealing - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The going concern basis of accounting has been applied, this is considered to be appropriate by the trustees as there are no material uncertainties related to events or conditions that may cast doubt about the ability of the charity to continue as a going concern.

The accounts are prepared in sterling which is the functional currency of the company and rounded to the nearest £1.

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.

The charity benefits from being able to reclaim from HMRC the VAT on expenditure in accordance with VAT notice 1001 due to the charity being a search and rescue charity. The expenditure is therefore shown net of VAT in the statement of financial activities.

Grants

Grants relating to revenue shall be recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|----------------|------------------------------|
| Motor vehicles | - 25% reducing balance basis |
| Equipment | - 33% on cost |

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.

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company'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 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, if the revision affects only that period, or in a period of the revision and future periods if the revision affects both current and future period.

No key judgements were exercised by the directors in the preparation of the financial statements.

3. INVESTMENT INCOME

| | 2025 | 2024 |
|--------------------------|------|------|
| | £ | £ |
| Deposit account interest | 425 | 198 |

4. SUPPORT COSTS

| | Management | Other | Governance | Totals |
|--------------------------|------------|--------|------------|--------|
| | £ | £ | costs | £ |
| Other trading activities | - | 9,083 | - | 9,083 |
| Other resources expended | 9,022 | 3,105 | 525 | 12,652 |
| | 9,022 | 12,188 | 525 | 21,735 |

Support costs, included in the above, are as follows:

| | Other | Other | 2025 | 2024 |
|--|------------|-----------|------------|------------|
| | trading | resources | Total | Total |
| | activities | expended | activities | activities |
| | £ | £ | £ | £ |
| Depreciation of tangible and heritage assets | - | 9,022 | 9,022 | 6,994 |
| Insurance | - | 935 | 935 | 894 |
| Postage and stationery | - | 53 | 53 | 52 |
| Sundries | - | 878 | 878 | 129 |
| Trade subscriptions | - | 950 | 950 | 834 |
| Transport costs | 9,083 | 289 | 9,372 | 6,932 |
| Accountancy and legal fees | - | 525 | 525 | 550 |
| | 9,083 | 12,652 | 21,735 | 16,385 |

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year Trustees incurred expenses on behalf of the charity totalling £53 (2024 - £569). These were all reimbursed during the year.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 13,078 | 26,523 | 39,601 |
| Investment income | - | 198 | 198 |
| Total | <u>13,078</u> | <u>26,721</u> | <u>39,799</u> |
| EXPENDITURE ON | | | |
| Raising funds | 3,174 | 19,017 | 22,191 |
| Other | 3,191 | 6,994 | 10,185 |
| Total | <u>6,365</u> | <u>26,011</u> | <u>32,376</u> |
| NET INCOME | 6,713 | 710 | 7,423 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 20,767 | 9,160 | 29,927 |
| TOTAL FUNDS CARRIED FORWARD | <u>27,480</u> | <u>9,870</u> | <u>37,350</u> |

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

7. TANGIBLE FIXED ASSETS

| | Motor vehicles £ | Equipment £ | Totals £ |
|-----------------------|------------------------|----------------|-------------|
| COST | | | |
| At 1 April 2024 | 42,294 | 9,702 | 51,996 |
| Additions | 11,902 | - | 11,902 |
| At 31 March 2025 | 54,196 | 9,702 | 63,898 |
| DEPRECIATION | | | |
| At 1 April 2024 | 30,918 | 6,404 | 37,322 |
| Charge for year | 5,819 | 3,201 | 9,020 |
| At 31 March 2025 | 36,737 | 9,605 | 46,342 |
| NET BOOK VALUE | | | |
| At 31 March 2025 | 17,459 | 97 | 17,556 |
| At 31 March 2024 | 11,376 | 3,298 | 14,674 |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|-----|-----------|-----------|
| VAT | 5,623 | 3,495 |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|-----------------|-----------|-----------|
| Other creditors | 7,392 | 10,611 |

10. MOVEMENT IN FUNDS

| | At 1/4/24 £ | Net movement in funds £ | At 31/3/25 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 27,480 | (6,394) | 21,086 |
| Restricted funds | | | |
| Restricted fund | 9,870 | 21,446 | 31,316 |
| TOTAL FUNDS | 37,350 | 15,052 | 52,402 |

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 2,131 | (8,525) | (6,394) |
| Restricted funds | | | |
| Restricted fund | 41,359 | (19,913) | 21,446 |
| TOTAL FUNDS | <u>43,490</u> | <u>(28,438)</u> | <u>15,052</u> |

Comparatives for movement in funds

| | At 1/4/23 £ | Net movement in funds £ | At 31/3/24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 20,767 | 6,713 | 27,480 |
| Restricted funds | | | |
| Restricted fund | 9,160 | 710 | 9,870 |
| TOTAL FUNDS | <u>29,927</u> | <u>7,423</u> | <u>37,350</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 13,078 | (6,365) | 6,713 |
| Restricted funds | | | |
| Restricted fund | 26,721 | (26,011) | 710 |
| TOTAL FUNDS | <u>39,799</u> | <u>(32,376)</u> | <u>7,423</u> |

Hampshire Search and Rescue Dogs

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. RELATED PARTY DISCLOSURES

During the year expenses incurred on behalf of the charity by trustees totalled £53 (2024 - £569). These were all reimbursed during the year.

Hampshire Search and Rescue Dogs

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

| | 2025 £ | 2024 £ |
|---------------------------------------|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations, fundraising & subs | 14,932 | 18,240 |
| Grants | 28,133 | 21,361 |
| | <u>43,065</u> | <u>39,601</u> |
| Investment income | | |
| Deposit account interest | 425 | 198 |
| | <u>43,490</u> | <u>39,799</u> |
| Total incoming resources | | |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Equipment costs | 1,808 | 12,817 |
| Protective clothing | 3,183 | 849 |
| Course fees | 1,712 | 2,325 |
| | <u>6,703</u> | <u>15,991</u> |
| Support costs | | |
| Management | | |
| Motor vehicles depreciation | 5,820 | 3,792 |
| Equipment depreciation | 3,202 | 3,202 |
| | <u>9,022</u> | <u>6,994</u> |
| Other | | |
| Insurance | 935 | 894 |
| Postage and stationery | 53 | 52 |
| Sundries | 878 | 129 |
| Trade subscriptions | 950 | 834 |
| Transport costs | 9,372 | 6,932 |
| | <u>12,188</u> | <u>8,841</u> |
| Governance costs | | |
| Accountancy and legal fees | 525 | 550 |
| | <u>28,438</u> | <u>32,376</u> |
| Total resources expended | | |
| Net income | <u>15,052</u> | <u>7,423</u> |

This page does not form part of the statutory financial statements

HAM017IND/JMB/LB/HF/cp

20 February 2026

Portal: Treasurer@HSARDogs.org.uk

Mrs M Mealing, as Treasurer
Hampshire Search and Rescue Dogs
14 Bracken Close
North Baddesley
Southampton
Hampshire
SO52 9DL

Dear Michelle

HAMPSHIRE SEARCH AND RESCUE DOGS
PDF ACCOUNTS FOR YEAR ENDED 31 MARCH 2025

Thank you for returning the charities' signed accounts for the year 31 March 2025.

I have pleasure in enclosing a PDF final copy of the accounts for your retention. If you require any additional copies, please do not hesitate to contact me.

With kind regards,

Yours sincerely



Lucy Butler FCA MAAT
Managing Director
BUTLER & CO ALRESFORD LIMITED

Email: lucy@butler-co.co.uk

Enclosure: 2025 Final PDF Accounts