

# HAIRY HOUNZ

England & Wales · Charity number 1163727

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-09-24

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 19 Tottehale Close  
North Baddesley  
Southampton  
SO52 9NQ

**Phone** 07510619449

**Email** [Tricia@hairyhounz.co.uk](mailto:Tricia@hairyhounz.co.uk)

**Website** [www.hairyhounz.co.uk](http://www.hairyhounz.co.uk)

## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS, AND ANIMALS IN GENERAL, IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH DOGS AND OTHER ANIMALS, AND WHEREVER POSSIBLE TO SEEK THE RE-HOMING OF SUCH ANIMALS. TO PROMOTE HUMANE BEHAVIOUR TOWARDS DOGS, AND ANIMALS GENERALLY, BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT, AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES, OR ILL USAGE. TO EDUCATE THE PUBLIC IN MATTERS RELATING TO ANIMAL WELFARE, AND ALSO THE PREVENTION OF CRUELTY AND SUFFERING AMONG DOGS AND OTHER ANIMALS.

**Activities:** To provide fostering, rehabilitation and rehoming for dogs in our care. To ensure those dogs in our care are neutered, vaccinated and micro-chipped prior to rehoming and to ensure help and support is provided in line with the aims of the Charity.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- Dorset
- Hampshire
- Southampton City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£17,629	£18,494	-	-
2024-03-31	£23,783	£18,034	-	-
2023-03-31	£20,096	£13,904	-	-
2022-03-31	£16,663	£17,790	-	-
2021-03-31	£23,467	£18,036	-	-

## Trustees

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Name	Role	Appointed
Adrienne June Billows		2026-04-11
Patricia Margaret Chase		2019-03-02
SONIA CLAIR WALKER		2015-09-24

**HAIRY HOUNZ**

England & Wales - Charity number 1163727

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# Accounts

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**Hairy Hounz**

**Charity No. 1163727**

**Trustees' Report and Unaudited Accounts**

**31 March 2025**

**HAIRY HOUNZ**  
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**HAIRY HOUNZ  
TRUSTEES ANNUAL REPORT**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1163727**

**Trustees**

The following Trustees served during the year:

P. Chase

S. Walker

**Accountants**

Genio Accountants

33a Portsmouth Rd  
Southampton  
SO19 9BA

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

S. Walker

Trustee

18th July 2025

**HAIRY HOUNZ**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2025

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>				
Donations, adoptions, shows and other fundraising	3	17,629	17,629	23,783
<hr/>				
<b>Total</b>		17,629	17,629	23,783
<b>Expenditure on:</b>				
Raising funds	4	1,564	1,564	566
Charitable activities	5	13,293	13,293	12,155
Other	6	3,637	3,637	5,313
<hr/>				
<b>Total</b>		18,494	18,494	18,034
Net gains on investments		-	-	-
<hr/>				
<b>Net income/(expenditure)</b>		(865)	(865)	5,749
<hr/>				
<b>Net income/(expenditure) before other gains/(losses)</b>		(865)	(865)	5,749
		540		
<hr/>				
<b>Other gains and losses:</b>				
<hr/>				
<b>Net movement in funds</b>		(865)	(865)	5,749
<hr/>				
<b>Reconciliation of funds:</b>				
Total funds brought forward		21,041	21,041	15,292
<hr/>				
<b>Total funds carried forward</b>		<u>20,176</u>	<u>20,176</u>	<u>21,041</u>

**HAIRY HOUNZ  
BALANCE SHEET**

**At 31 March 2025**

<b>Charity No. 1163727</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors – Paypal balance		6,619	5,869
Cash at bank and in hand		13,797	16,009
		<u>20,416</u>	<u>21,878</u>
<b>Creditors: Amount falling due within one year</b>	<b>8</b>	<b>(240)</b>	<b>(837)</b>
		<u>20,176</u>	<u>21,041</u>
<b>Net current assets</b>		<b>20,176</b>	<b>21,041</b>
<b>Total assets less current liabilities</b>		<b>20,176</b>	<b>21,041</b>
<b>Net assets excluding pension asset or liability</b>		<b>20,176</b>	<b>21,041</b>
<b>Total net assets</b>		<b>20,176</b>	<b>21,041</b>
<b>The funds of the charity</b>	<b>9</b>		
<b>Restricted funds</b>	<b>9</b>		
<b>Unrestricted funds</b>	<b>9</b>		
- General funds		<u>20,176</u>	<u>21,041</u>
		<u>20,176</u>	<u>21,041</u>
<b>Reserves</b>	<b>9</b>		
<b>Total funds</b>		<b>20,176</b>	<b>21,041</b>

Approved by the trustees

And signed on their behalf by:

S Walker  
Trustee  
18th July 2025

**HAIRY HOUNZ****STATEMENT OF CASH FLOWS**

for the year ended 31 March 2025

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	(865)	5,749
<b>Adjustments for:</b>		
Increase/(decrease) in trade and other payables	(598)	348
(Increase)/decrease on trade and other receivables	(749)	(1,669)
<b>Net cash used in operating activities</b>	<u>(2,212)</u>	<u>4,428</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	(2,212)	4,428
<b>Cash and cash equivalents at the beginning of the year</b>	16,009	11,581
<b>Cash and cash equivalents at the end of the year</b>	<u>16,009</u>	<u>16,009</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	13,797	16,009
	<u>13,797</u>	<u>16,009</u>

1 Accounting policies

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**NOTES TO THE ACCOUNTS**

<b>Expenditure</b>	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Recognition of expenditure	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on raising funds	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Expenditure on charitable activities	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Grants payable	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Governance costs	These are support costs not allocated to a particular activity.
Other expenditure	

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

**Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**NOTES TO THE ACCOUNTS**

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

NOTES TO THE ACCOUNTS

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
<b>Income from:</b>		
Donations, adoptions, shows and other fundraising	23,783	23,783
<b>Total</b>	<u>23,783</u>	<u>23,783</u>
<b>Expenditure on:</b>		
Raising funds	566	566
Charitable activities	12,155	12,155
Other	5,313	5,313
<b>Total</b>	<u>18,034</u>	<u>18,034</u>
<b>Net income/(expenditure)</b>	<u>5,749</u>	<u>5,749</u>
Transfers between funds	-	-
<b>Net income before other gains/(losses)</b>	<u>5,749</u>	<u>5,749</u>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>5,749</u>	<u>5,749</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	15,292	15,292
<b>Total funds carried forward</b>	<u>21,041</u>	<u>21,041</u>

3 Income

	Unrestricted £	Total 2025 £	Total 2024 £
Donations, adoptions, shows and other fundraising	17,629	17,629	23,783
	<u>17,629</u>	<u>17,629</u>	<u>23,783</u>

**Hairy Hounz**

**NOTES TO THE ACCOUNTS**

**4 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Costs of generating voluntary income</i>			
Telephone	190 301 301	<del>3</del> 190 301 301	<del>3</del> 301 301
Postage & Stationary	564 301 301	<del>9</del> 564 301 301	<del>9</del> 301 301
Travel	445 301 301	<del>9</del> 445 301 301	<del>9</del> 301 301
Advertising	365 301 301	<del>9</del> 365 301 301	<del>9</del> 301 301
	<u>1,564</u>	<u><del>9</del> 1,564</u>	<u><del>9</del> 566</u>

**5 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Expenditure on charitable activities</i>			
Veterinary Fees	12,432	12,432	11,317
Insurance	621	621	598
<i>Governance costs</i>	-	-	-
Professional Fees	240	240	240
	<u>13,293</u>	<u>13,293</u>	<u>12,155</u>
	<del>9,764</del> 13,293	9,764	

**6 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Repairs & Renewals	0	0	99
Other Expenses	2020 3,637	3,637	961 5,214
	<u>3,637</u>	<u>3,637</u>	<u>5,313</u>

**7 Staff costs**

No employee received emoluments in excess of £60,000.

**8 Creditors:**

amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade Creditors	0	0
Accruals and deferred income	240	837
	<u>240</u>	<u>837</u>

NOTES TO THE ACCOUNTS

9 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	21,041	17,629	(18,494)	20,176
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>21,041</u>	<u>17,629</u>	<u>(18,494)</u>	<u>20,176</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	<u>20,176</u>	<u>-</u>	<u>20,176</u>
	20,176	-	-

20,176

**Hairy Hounz**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2025**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>			
Donations, adoptions, shows and other fundraising	17,629	17,629	23,783
	<u>17,629</u>	<u>17,629</u>	<u>23,783</u>
<b>Total income</b>	17,629	17,629	23,783
<b>Expenditure on:</b>			
Costs of generating donations and legacies			
Telephone	190	190	169
Postage & Stationary	564	564	215
Travel	445	445	54
Advertising	365	365	128
	<u>1,564</u>	<u>1,564</u>	<u>566</u>
	66	566	
<b>Total of expenditure on raising funds</b>	1,564	1,564	566
Charitable activities			
Veterinary Fees	12,432	12,432	11,317
Insurance	621	621	598
	<u>13,053</u>	<u>13,053</u>	<u>11,915</u>
Governance costs			
Professional Fees	240	240	240
	<u>240</u>	<u>240</u>	<u>240</u>
<b>Total of expenditure on charitable activities</b>	13,293	13,293	12,155
Other expenditure			
Repairs & Renewals	0	0	99
Sundry Expenses	3,637	3,637	5,214
	<u>3,637</u>	<u>3,637</u>	<u>2,655- 5,313</u>
General administrative costs, including depreciation and amortisation			
Bad debts	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total of expenditure of other costs</b>	3,637	3,637	5,313
<b>Total expenditure</b>	18,494	2,655 18,494	18,034
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income</b>	(865)	(865)	5,749

**Hairy Hounz**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(865)</u>	<u>(865)</u>	<u>5,749</u>
Other Gains	-	-	-
<b>Net movement in funds</b>	<u>(865)</u>	<u>(865)</u>	<u>5,749</u>

**HAIRY HOUNZ**

England & Wales - Charity number 1163727

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# Accounts

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**Hairy Hounz**

**Charity No. 1163727**

**Trustees' Report and Unaudited Accounts**

**31 March 2024**



**HAIRY HOUNZ  
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**HAIRY HOUNZ  
TRUSTEES ANNUAL REPORT**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1163727**

**Trustees**

The following Trustees served during the year:

P. Chase

S. Walker

**Accountants**

Genio Accountants

33a Portsmouth Rd

Southampton

SO19 9BA

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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Signed on behalf of the charity's trustees

S. Walker

Trustee

3<sup>rd</sup> July 2024

**HAIRY HOUNZ**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2024

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>				
Donations, adoptions, shows and other fundraising	3	23,783	23,783	20,096
<b>Total</b>		<b>23,783</b>	<b>23,783</b>	<b>20,096</b>
<b>Expenditure on:</b>				
Raising funds	4	566	566	1,482
Charitable activities	5	12,155	12,155	9,764
Other	6	5,313	5,313	2,658
<b>Total</b>		<b>18,034</b>	<b>18,034</b>	<b>13,904</b>
Net gains on investments		-	-	-
<b>Net income/(expenditure)</b>		<b>5,749</b>	<b>5,749</b>	<b>6,192</b>
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>5,749</b>	<b>5,749</b>	<b>6,192</b>
<b>Other gains and losses:</b>				
<b>Net movement in funds</b>		<b>5,749</b>	<b>5,749</b>	<b>6,192</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		15,292	15,292	9,100
<b>Total funds carried forward</b>		<b>21,041</b>	<b>21,041</b>	<b>15,292</b>

**HAIRY HOUNZ  
BALANCE SHEET**

**At 31 March 2024**

<b>Charity No. 1163727</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors – Paypal balance		5,869	4,200
Cash at bank and in hand		16,009	11,581
		<u>21,878</u>	<u>15,781</u>
<b>Creditors: Amount falling due within one year</b>	8	(837)	(489)
		<u>21,041</u>	<u>15,292</u>
<b>Net current assets</b>			
<b>Total assets less current liabilities</b>		21,041	15,292
<b>Net assets excluding pension asset or liability</b>		<u>21,041</u>	<u>15,292</u>
<b>Total net assets</b>		<u>21,041</u>	<u>15,292</u>
<b>The funds of the charity</b>			
	9		
<b>Restricted funds</b>	9		
<b>Unrestricted funds</b>	9		
- General funds		21,041	15,292
		<u>21,041</u>	<u>15,292</u>
<b>Reserves</b>	9		
<b>Total funds</b>		<u>21,041</u>	<u>15,292</u>

Approved by the trustees

And signed on their behalf by:

S Walker  
Trustee  
3<sup>rd</sup> July 2024

**HAIRY HOUNZ**  
**STATEMENT OF CASH FLOWS**  
for the year ended 31 March 2024

	<b>2024</b>	<b>2023</b>
	£	£
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	5,749	6,192
<b>Adjustments for:</b>		
Increase/(decrease) in trade and other payables	348	(7)
(Increase)/decrease on trade and other receivables	(1,669)	(4,200)
<b>Net cash used in operating activities</b>	<u>4,428</u>	<u>1,985</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	4,428	1,985
<b>Cash and cash equivalents at the beginning of the year</b>	11,581	9,596
<b>Cash and cash equivalents at the end of the year</b>	<u>16,009</u>	<u>11,581</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	16,009	11,581
	<u>16,009</u>	<u>11,581</u>

**for the year ended 31 March 2024****1 Accounting policies****Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**NOTES TO THE ACCOUNTS**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

**Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**NOTES TO THE ACCOUNTS**

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income from:</b>		
Donations, adoptions, shows and other fundraising	20,096	20,096
<b>Total</b>	<u>20,096</u>	<u>20,096</u>
<b>Expenditure on:</b>		
Raising funds	1,482	1,482
Charitable activities	9,764	9,764
Other	2,658	2,658
<b>Total</b>	<u>13,904</u>	<u>13,904</u>
<b>Net income/(expenditure)</b>	<u>6,192</u>	<u>6,192</u>
Transfers between funds	-	-
<b>Net income before other gains/(losses)</b>	<u>6,192</u>	<u>6,192</u>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>6,192</u>	<u>6,192</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	9,100	9,100
<b>Total funds carried forward</b>	<u>15,292</u>	<u>15,292</u>

3 Income

	Unrestricted £	Total 2023 £	Total 2023 £
Donations, adoptions, shows and other fundraising	23,783	20,096	20,096
	<u>23,783</u>	<u>20,096</u>	<u>20,096</u>

NOTES TO THE ACCOUNTS

4 Expenditure on raising funds

	Unrestricted	Total	Total
	£	2024	2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Telephone	169	169	154
Postage & Stationary	215	215	109
Travel	54	54	219
Advertising	128	128	1,000
	<u>566</u>	<u>566</u>	<u>1,482</u>

5 Expenditure on charitable activities

	Unrestricted	Total	Total
	£	2024	2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Veterinary Fees	11,317	11,317	8,959
Insurance	598	598	565
<i>Governance costs</i>	-	-	-
Professional Fees	240	240	240
	<u>12,155</u>	<u>12,155</u>	<u>9,764</u>

6 Other expenditure

	Unrestricted	Total	Total
	£	2024	2023
	£	£	£
Repairs & Renewals	99	99	20
Other Expenses	5,214	5,214	2,638
	<u>5,313</u>	<u>5,313</u>	<u>2,658</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	0	249
Accruals and deferred income	837	240
	<u>837</u>	<u>489</u>

Hairy Hounz  
NOTES TO THE ACCOUNTS

9 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses )	Resources expended	At 31 March 2024
		£	£	£
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	15,292	23,783	(18,034)	21,041
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>15,292</u>	<u>23,783</u>	<u>(18,034)</u>	<u>21,041</u>

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	21,041	-	21,041
	<u>21,041</u>	<u>-</u>	<u>21,041</u>

**Hairy Hounz**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2024**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>			
Donations, adoptions, shows and other fundraising	23,783	23,783	20,096
	<u>23,783</u>	<u>23,783</u>	<u>20,096</u>
<b>Total income</b>	23,783	23,783	20,096
<b>Expenditure on:</b>			
Costs of generating donations and legacies			
Telephone	169	169	154
Postage & Stationary	215	215	109
Travel	54	54	219
Advertising	128	128	1,000
	<u>566</u>	<u>566</u>	<u>1,482</u>
<b>Total of expenditure on raising funds</b>	566	566	1,482
Charitable activities			
Veterinary Fees	11,317	11 317	8,959
Insurance	598	598	565
	<u>11,915</u>	<u>11,915</u>	<u>9,524</u>
Governance costs			
Professional Fees	240	240	240
	<u>240</u>	<u>240</u>	<u>240</u>
<b>Total of expenditure on charitable activities</b>	12,155	12,155	9,764
Other expenditure			
Repairs & Renewals	99	99	20
Sundry Expenses	5,214	5,214	2,638
	<u>5,313</u>	<u>5,313</u>	<u>2,658</u>
General administrative costs, including depreciation and amortisation			
Bad debts	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total of expenditure of other costs</b>	5,313	5,313	2,658
<b>Total expenditure</b>	18,034	18,034	13,904
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income</b>	5,749	5,749	6,192

**Hairy Hounz**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**Net (expenditure)/income  
before other gains/(losses)**

Other Gains

**Net movement in funds**

	<hr/>	<hr/>	<hr/>
	5,749	5,749	6,192
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/>	<hr/>	<hr/>
	5,749	5,749	6,192
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**HAIRY HOUNZ**

England & Wales - Charity number 1163727

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# Accounts

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**Hairy Hounz**

**Charity No. 1163727**

**Trustees' Report and Unaudited Accounts**

**31 March 2023**



**HAIRY HOUNZ  
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Detailed Statement of Financial Activities	7 to 8

**HAIRY HOUNZ**  
**TRUSTEES ANNUAL REPORT**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1163727**

**Trustees**

The following Trustees served during the year:

P. Chase

S. Walker

**Accountants**

Genio Accountants

33a Portsmouth Rd

Southampton

SO19 9BA

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

S. Walker

Trustee

10th August 2023

**HAIRY HOUNZ**  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Donations, adoptions, shows and other fundraising	3	20,096	20,096	16,663
<b>Total</b>		20,096	20,096	16,663
<b>Expenditure on:</b>				
Raising funds	4	1,482	1,482	837
Charitable activities	5	9,764	9,764	14,206
Other	6	2,658	2,658	2,747
<b>Total</b>		13,904	13,904	17,790
Net gains on investments		-	-	-
<b>Net income/(expenditure)</b>		6,192	6,192	(1,127)
<b>Net expenditure before other gains/(losses)</b>		6,192	6,192	(1,127)
<b>Other gains and losses:</b>				
<b>Net movement in funds</b>		6,192	6,192	(1,127)
<b>Reconciliation of funds:</b>				
Total funds brought forward		9,100	9,100	10,227
<b>Total funds carried forward</b>		15,292	15,292	9,100

**HAIRY HOUNZ  
BALANCE SHEET**

**At 31 March 2022**

<b>Charity No. 1163727</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors – Paypal balance		4,200	-
Cash at bank and in hand		11,581	9,596
		<u>15,781</u>	<u>9,596</u>
<b>Creditors:</b> Amount falling due within one year	8	(489)	(496)
<b>Net current assets</b>		<u>15,292</u>	<u>9,100</u>
<b>Total assets less current liabilities</b>		<u>15,292</u>	<u>9,100</u>
<b>Net assets excluding pension asset or liability</b>		<u>15,292</u>	<u>9,100</u>
<b>Total net assets</b>		<u>15,292</u>	<u>9,100</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>		9	
<b>Unrestricted funds</b>		9	
- General funds		<u>15,292</u>	<u>9,100</u>
		15,292	9,100
<b>Reserves</b>			
<b>Total funds</b>		<u>15,292</u>	<u>9,100</u>

Approved by the trustees

And signed on their behalf by:

S Walker  
Trustee  
10<sup>th</sup> August 2023

**HAIRY HOUNZ**  
**STATEMENT OF CASH FLOWS**  
for the year ended 31 March 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	6,192	(1,127)
<b>Adjustments for:</b>		
Increase/(decrease) in trade and other payables	(7)	316
(Increase)/decrease on trade and other receivables	(4,200)	
<b>Net cash used in operating activities</b>	<u>1,985</u>	<u>(811)</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	1,985	(811)
<b>Cash and cash equivalents at the beginning of the year</b>	9,596	10,407
<b>Cash and cash equivalents at the end of the year</b>	<u>11,581</u>	<u>9,596</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	11,581	9,596
	<u>11,581</u>	<u>9,596</u>

for the year ended 31 March 2022

1 Accounting policies

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
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Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**NOTES TO THE ACCOUNTS**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

**Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**NOTES TO THE ACCOUNTS**

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
<b>Income from:</b>		
Donations, adoptions, shows and other fundraising	16,663	16,663
<b>Total</b>	<u>16,663</u>	<u>16,663</u>
<b>Expenditure on:</b>		
Raising funds	837	837
Charitable activities	14,206	14,206
Other	2,747	2,747
<b>Total</b>	<u>17,790</u>	<u>17,790</u>
<b>Net income/(expenditure)</b>	<u>(1,127)</u>	<u>(1,127)</u>
Transfers between funds	-	-
<b>Net income before other gains/(losses)</b>	<u>(1,127)</u>	<u>(1,127)</u>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>(1,127)</u>	<u>(1,127)</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	10,227	10,227
<b>Total funds carried forward</b>	<u>9,100</u>	<u>9,100</u>

3 Income

	<b>Unrestricted £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations, adoptions, shows and other fundraising	20,096	20,096	16,663
	<u>20,096</u>	<u>20,096</u>	<u>16,663</u>

NOTES TO THE ACCOUNTS

4 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Telephone	154	154	428
Postage & Stationary	109	109	58
Travel	219	219	97
Advertising	1,000	1,000	254
	<u>1,482</u>	<u>1,482</u>	<u>837</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Veterinary Fees	8,959	8,959	13,480
Insurance	565	565	486
<i>Governance costs</i>	-	-	-
Professional Fees	240	240	240
	<u>9,764</u>	<u>9,764</u>	<u>14,206</u>

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Repairs & Renewals	20	20	-
Other Expenses	2,638	2,638	2,747
	<u>2,658</u>	<u>2,658</u>	<u>2,747</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	249	256
Accruals and deferred income	240	240
	<u>489</u>	<u>496</u>

Hairy Hounz  
NOTES TO THE ACCOUNTS

9 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses )  £	Resources expended  £	At 31 March 2023  £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	9,100	20,096	(13,904)	15,292
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>9,100</u>	<u>15,896</u>	<u>(13,904)</u>	<u>15,292</u>

10 Analysis of net assets between funds

	Unrestricted funds  £	Restricted funds  £	Total  £
Net current assets	15,292	-	15,292
	<u>15,292</u>	<u>-</u>	<u>15,292</u>

**Hairy Hounz**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2023**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>			
Donations, adoptions, shows and other fundraising	20,096	20,096	16,663
	<u>20,096</u>	<u>20,096</u>	<u>16,663</u>
<b>Total income</b>	20,096	20,096	16,663
<b>Expenditure on:</b>			
Costs of generating donations and legacies			
Telephone	154	154	428
Postage & Stationary	109	109	58
Travel	219	219	97
Advertising	1,000	1,000	254
	<u>1,482</u>	<u>1,482</u>	<u>837</u>
<b>Total of expenditure on raising funds</b>	1,482	1,482	837
Charitable activities			
Veterinary Fees	8,959	8,959	13,480
Insurance	565	565	486
	<u>9,524</u>	<u>9,524</u>	<u>13,966</u>
Governance costs			
Professional Fees	240	240	240
	<u>240</u>	<u>240</u>	<u>240</u>
<b>Total of expenditure on charitable activities</b>	9,764	9,764	14,206
Other expenditure			
Repairs & Renewals	20	20	-
Sundry Expenses	2,638	2,638	2,747
	<u>2,658</u>	<u>2,658</u>	<u>2,747</u>
General administrative costs, including depreciation and amortisation			
Bad debts	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total of expenditure of other costs</b>	2,658	2,658	2,747
<b>Total expenditure</b>	13,904	13,904	17,790
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income</b>	6,192	6,192	(1,127)

**Hairy Hounz**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

<b>Net (expenditure)/income before other gains/(losses)</b>	<u>6,192</u>	<u>6,192</u>	<u>(1,127)</u>
Other Gains	-	-	-
<b>Net movement in funds</b>	<u>6,192</u>	<u>6,192</u>	<u>(1,127)</u>

**HAIRY HOUNZ**

England & Wales - Charity number 1163727

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# Accounts

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**Hairy Hounz**

**Charity No. 1163727**

**Trustees' Report and Unaudited Accounts**

**31 March 2022**



**HAIRY HOUNZ  
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**HAIRY HOUNZ  
TRUSTEES ANNUAL REPORT**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1163727**

**Trustees**

The following Trustees served during the year:

P. Chase

S. Walker

**Accountants**

Genio Accountants

33a Portsmouth Rd

Southampton

SO19 9BA

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

S. Walker

Trustee

20 May 2022

**HAIRY HOUNZ**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>				
Donations and legacies	3	7,109	7,109	23,467
<b>Total</b>		<b>7,109</b>	<b>7,109</b>	<b>23,467</b>
<b>Expenditure on:</b>				
Raising funds	4	857	857	857
Charitable activities	5	13,516	13,516	13,516
Other	6	3,663	3,663	3,663
<b>Total</b>		<b>18,036</b>	<b>18,036</b>	<b>18,036</b>
Net gains on investments		-	-	-
<b>Net income/(expenditure)</b>		<b>18,036</b>	<b>18,036</b>	<b>18,036</b>
<b>Net expenditure before other gains/(losses)</b>		<b>5,431</b>	<b>5,431</b>	<b>5,431</b>
<b>Other gains and losses:</b>				
<b>Net movement in funds</b>		<b>5,431</b>	<b>5,431</b>	<b>5,431</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		4,796	4,796	4,796
<b>Total funds carried forward</b>		<b>10,227</b>	<b>10,227</b>	<b>10,227</b>

**HAIRY HOUNZ  
BALANCE SHEET**

**At 31 March 2022**

<b>Charity No. 1163727</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
-	Cash at bank and in hand	10,407	10,407
		<u>10,407</u>	<u>10,407</u>
<b>Creditors:</b>	Amount falling due within one year	(180)	(180)
		<u>10,227</u>	<u>10,227</u>
<b>Net current assets</b>			
		10,227	10,227
<b>Total assets less current liabilities</b>			
		10,227	10,227
<b>Net assets excluding pension asset or liability</b>			
		<u>10,227</u>	<u>10,227</u>
<b>Total net assets</b>		<u>10,227</u>	<u>10,227</u>
<b>The funds of the charity</b>	9		
<b>Restricted funds</b>	9		
<b>Unrestricted funds</b>	9		
-	General funds	10,227	10,227
		<u>10,227</u>	<u>10,227</u>
<b>Reserves</b>	9		
<b>Total funds</b>		<u>10,227</u>	<u>10,227</u>

Approved by the trustees on 31 March 2022

And signed on their behalf by:

S Walker  
Trustee  
20<sup>th</sup> May 2022

**HAIRY HOUNZ**  
**STATEMENT OF CASH FLOWS**  
for the year ended 31 March 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	5,431	5,431
<b>Adjustments for:</b>		
Increase/(decrease) in trade and other payables	150	150
<b>Net cash used in operating activities</b>	<u>5,581</u>	<u>5,581</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	5,581	5,581
<b>Cash and cash equivalents at the beginning of the year</b>	4,826	4,826
<b>Cash and cash equivalents at the end of the year</b>	<u>10,407</u>	<u>10,407</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	10,407	10,407
	<u>10,407</u>	<u>10,407</u>

1 Accounting policies

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**NOTES TO THE ACCOUNTS**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

**Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**NOTES TO THE ACCOUNTS**

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
<b>Income and endowments from:</b>		
Donations and legacies	23,467	23,467
<b>Total</b>	<u>23,467</u>	<u>23,467</u>
<b>Expenditure on:</b>		
Raising funds	857	857
Charitable activities	13,516	13,516
Other	3,663	3,663
<b>Total</b>	<u>18,036</u>	<u>18,036</u>
<b>Net income/(expenditure)</b>	<u>5,431</u>	<u>5,431</u>
Transfers between funds	-	-
<b>Net income before other gains/(losses)</b>	<u>5,431</u>	<u>5,431</u>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>5,431</u>	<u>5,431</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	4,796	4,796
<b>Total funds carried forward</b>	<u>10,227</u>	<u>10,227</u>

3 Income from donations and legacies

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	16,663	16,663	23,467
	<u>16,663</u>	<u>16,663</u>	<u>23,467</u>

## NOTES TO THE ACCOUNTS

## 4 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Costs of generating voluntary income</i>			
Telephone	428	428	353
Postage & Stationary	58	58	185
Travel	97	97	233
Advertising	254	254	86
	<u>837</u>	<u>837</u>	<u>857</u>

## 5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Veterinary Fees	13,480	13,480	12,878
Insurance	486	486	458
<i>Governance costs</i>	-	-	-
Professional Fees	240	240	180
	<u>14,206</u>	<u>14,206</u>	<u>13,516</u>

## 6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Repairs & Renewals	-	-	961
Other Expenses	2,747	2,747	2,702
	<u>2,747</u>	<u>2,747</u>	<u>3,663</u>

## 7 Staff costs

No employee received emoluments in excess of £60,000.

## 8 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	256	-
Accruals and deferred income	240	180
	<u>496</u>	<u>180</u>

Hairy Hounz  
NOTES TO THE ACCOUNTS

9 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses )  £	Resources expended  £	At 31 March 2022  £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	10,227	16,663	(17,790)	9,100
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>10,227</u>	<u>16,663</u>	<u>(17,790)</u>	<u>9,100</u>

10 Analysis of net assets between funds

	Unrestricted funds  £	Restricted funds  £	Total  £
Net current assets	9,100		9,100
	<u>9,100</u>		<u>9,100</u>

**Hairy Hounz**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2022**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2021 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	16,663	23,467	14,612
	<u>16,663</u>	<u>23,467</u>	<u>14,612</u>
<b>Total income and endowments</b>	16,663	23,467	14,612
<b>Expenditure on:</b>			
Costs of generating donations and legacies			
Telephone	428	353	353
Postage & Stationary	58	185	185
Travel	97	233	233
Advertising	254	86	86
	<u>837</u>	<u>857</u>	<u>857</u>
<b>Total of expenditure on raising funds</b>	837	857	857
Charitable activities			
Veterinary Fees	13,480	12,878	12,878
Insurance	486	458	458
	<u>13,966</u>	<u>13,336</u>	<u>13,336</u>
Governance costs			
Professional Fees	240	180	180
	<u>240</u>	<u>180</u>	<u>180</u>
<b>Total of expenditure on charitable activities</b>	14,206	13,516	13,516
Other expenditure			
Repairs & Renewals	-	961	961
Sundry Expenses	2,747	2,702	2,702
	<u>2,747</u>	<u>3,663</u>	<u>3,663</u>
General administrative costs, including depreciation and amortisation			
Bad debts	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total of expenditure of other costs</b>	2,747	3,663	3,663
<b>Total expenditure</b>	17,790	18,036	18,036
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income</b>	(1,128)	5,431	5,431

**Hairy Hounz**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(1,128)</u>	<u>5,431</u>	<u>5,431</u>
Other Gains	-	-	-
<b>Net movement in funds</b>	<u>(1,128)</u>	<u>5,431</u>	<u>5,431</u>

**HAIRY HOUNZ**

England & Wales - Charity number 1163727

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# Accounts

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**Hairy Hounz**

**Charity No. 1163727**

**Trustees' Report and Unaudited Accounts**

**31 March 2021**



**HAIRY HOUNZ  
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**HAIRY HOUNZ  
TRUSTEES ANNUAL REPORT**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1163727**

**Trustees**

The following Trustees served during the year:

P. Chase

S. Walker

**Accountants**

Genio Accountants

33a Portsmouth Rd  
Southampton  
SO19 9BA

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

S. Walker

Trustee

31 March 2021

**HAIRY HOUNZ**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>				
Donations and legacies	3	23,467	23,467	14,612
<b>Total</b>		<b>23,467</b>	<b>23,467</b>	<b>14,612</b>
<b>Expenditure on:</b>				
Raising funds	4	857	857	2,018
Charitable activities	5	13,516	13,516	6,752
Other	6	3,663	3,663	2,655
<b>Total</b>		<b>18,036</b>	<b>18,036</b>	<b>11,425</b>
Net gains on investments		-	-	-
<b>Net income/(expenditure)</b>		<b>18,036</b>	<b>18,036</b>	<b>3,187</b>
<b>Net expenditure before other gains/(losses)</b>		<b>5,431</b>	<b>5,431</b>	<b>3,187</b>
<b>Other gains and losses:</b>				
<b>Net movement in funds</b>		<b>5,431</b>	<b>5,431</b>	<b>3,187</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		4,796	4,796	1,609
<b>Total funds carried forward</b>		<b>10,227</b>	<b>10,227</b>	<b>4,796</b>

**HAIRY HOUNZ  
BALANCE SHEET**

**At 31 March 2021**

<b>Charity No. 1163727</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
-	Cash at bank and in hand	10,407	4,826
		<u>10,407</u>	<u>4,826</u>
<b>Creditors:</b>	Amount falling due within one year	(180)	(30)
		<u>10,227</u>	<u>4,796</u>
<b>Net current assets</b>			
		10,227	4,796
<b>Total assets less current liabilities</b>			
		10,227	4,796
<b>Net assets excluding pension asset or liability</b>			
		10,227	4,796
<b>Total net assets</b>		<u>10,227</u>	<u>4,796</u>
<b>The funds of the charity</b>	9		
<b>Restricted funds</b>	9		
<b>Unrestricted funds</b>	9		
-	General funds	10,227	4,796
		<u>10,227</u>	<u>4,796</u>
<b>Reserves</b>	9		
<b>Total funds</b>		<u>10,227</u>	<u>4,796</u>

Approved by the trustees on 31 March 2021

And signed on their behalf by:

S Walker  
Trustee  
31 March 2021

**HAIRY HOUNZ**  
**STATEMENT OF CASH FLOWS**  
for the year ended 31 March 2021

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	5,431	3,187
<b>Adjustments for:</b>		
Increase/(decrease) in trade and other payables	150	(367)
<b>Net cash used in operating activities</b>	<u>5,581</u>	<u>2,820</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	5,581	2,820
<b>Cash and cash equivalents at the beginning of the year</b>	4,826	2,006
<b>Cash and cash equivalents at the end of the year</b>	<u>10,407</u>	<u>4,826</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	10,407	4,826
	<u>10,407</u>	<u>4,826</u>

for the year ended 31 March 2021

1 Accounting policies

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**NOTES TO THE ACCOUNTS**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

**Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**NOTES TO THE ACCOUNTS**

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
<b>Income and endowments from:</b>		
Donations and legacies	14,612	14,612
<b>Total</b>	<u>14,612</u>	<u>14,612</u>
<b>Expenditure on:</b>		
Raising funds	2,018	2,018
Charitable activities	6,752	6,752
Other	2,655	2,655
<b>Total</b>	<u>11,425</u>	<u>11,425</u>
<b>Net expenditure</b>	<u>3,187</u>	<u>3,187</u>
Transfers between funds	-	-
<b>Net income before other gains/(losses)</b>	<u>3,187</u>	<u>3,187</u>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>3,187</u>	<u>3,187</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	1,609	1,609
<b>Total funds carried forward</b>	<u>4,796</u>	<u>4,796</u>

3 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Donations and legacies	23,467	23,467	14,612
	<u>23,467</u>	<u>23,467</u>	<u>14,612</u>

## NOTES TO THE ACCOUNTS

## 4 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Costs of generating voluntary income</i>			
Telephone	353	353	301
Postage & Stationary	185	185	323
Travel	233	233	240
Advertising	86	86	1,154
	<u>857</u>	<u>857</u>	<u>2,018</u>

## 5 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Veterinary Fees	12,878	12,878	6,108
Insurance	458	458	464
<i>Governance costs</i>	-	-	-
Professional Fees	180	180	180
	<u>13,516</u>	<u>13,516</u>	<u>6,752</u>

## 6 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Repairs & Renewals	961	961	-
Other Expenses	2,702	2,702	2,655
	<u>3,663</u>	<u>3,663</u>	<u>2,655</u>

## 7 Staff costs

No employee received emoluments in excess of £60,000.

## 8 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	(150)
Accruals and deferred income	180	180
	<u>180</u>	<u>30</u>

Hairy Hounz  
NOTES TO THE ACCOUNTS

9 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses )  £	Resources expended  £	At 31 March 2021  £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	4,796	23,467	(18,036)	10,227
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>4,796</u>	<u>23,467</u>	<u>(18,036)</u>	<u>10,227</u>

10 Analysis of net assets between funds

	Unrestricted funds  £	Restricted funds  £	Total  £
Net current assets	10,227	-	10,227
	<u>10,227</u>	<u>-</u>	<u>10,227</u>

**Hairy Hounz**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2021**

	<b>Unrestricted funds 2021</b>	<b>Total funds 2020</b>	<b>Total funds 2020</b>
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	23,467	23,467	14,612
	<u>23,467</u>	<u>23,467</u>	<u>14,612</u>
<b>Total income and endowments</b>	23,467	23,467	14,612
<b>Expenditure on:</b>			
Costs of generating donations and legacies			
Telephone	353	353	301
Postage & Stationary	185	185	323
Travel	233	233	240
Advertising	86	86	1,154
	<u>857</u>	<u>857</u>	<u>2,018</u>
<b>Total of expenditure on raising funds</b>	857	857	2,018
Charitable activities			
Veterinary Fees	12,878	12,878	6,108
Insurance	458	458	464
	<u>13,336</u>	<u>13,336</u>	<u>6,572</u>
Governance costs			
Professional Fees	180	180	180
	<u>180</u>	<u>180</u>	<u>180</u>
<b>Total of expenditure on charitable activities</b>	13,516	13,516	6,752
Other expenditure			
Repairs & Renewals	961	961	-
Sundry Expenses	2,702	2,702	2,655
	<u>3,663</u>	<u>3,663</u>	<u>2,655</u>
General administrative costs, including depreciation and amortisation			
Bad debts	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total of expenditure of other costs</b>	3,663	3,663	2,655
<b>Total expenditure</b>	18,036	18,036	11,425
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net expenditure</b>	5,431	5,431	3,187

**Hairy Hounz**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**Net expenditure before other gains/(losses)**

Other Gains

**Net movement in funds**

	<u>3,187</u>	<u>3,187</u>	<u>3,187</u>
	-	-	-
	<u>3,187</u>	<u>3,187</u>	<u>3,187</u>