



**HUNGARY HEARTS DOG RESCUE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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Hungary Hearts Dog Rescue

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

To promote humane behaviour towards animals by rescuing, rehabilitating, and rehoming stray, abandoned, or mistreated dogs from Hungary and placing them in responsible, loving homes in the UK. Also, to raise awareness of responsible dog ownership and the needs of rescued dogs.

Public Benefit

- Rescuing dogs at risk of abandonment, injury, or euthanasia in Hungary
- Providing veterinary care: vaccinations, neutering, microchipping, treatment of illness or injury
- Rehabilitating dogs in foster care
- Transporting dogs safely to the UK
- Supporting adopters through home checks, advice, and post-adoption guidance

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

- Dogs rescued: 345
- Dogs rehomed in the UK: 320
- Dogs in foster care: 14
- Emergency medical cases treated: 24
- New foster homes added: 32
- Expanded partnerships with vets and shelters in Hungary and the UK
- Increased fundraising and awareness through social media campaigns
- Maintained high welfare standards for all dogs despite rising veterinary and transport costs

Financial Review

Reserves Policy

Maintain sufficient reserves to cover at least three months' operational costs, including staff salaries, veterinary emergencies, and transport.

Structure, Governance and Management

Governing Document

The charity is an unincorporated charitable association, governed by a Trust Deed Constitution which was adopted on 12/09/2016

Trustee Selection Methods

Appointed by Founder and elected by trustees.

**Hungary Hearts Dog Rescue
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Reference and Administrative Details

Trustees

H Zilahi Barabas - Chair
J Barabas - Treasurer
V Hemstock - Secretary
K Zilahi

Other Personnel

- Part-Time Manager (UK)
- Shelter Workers (Hungary)

Charity Number

1169136

Principal Address

61 Barnard Field
Salisbury
Wiltshire
SP4 7FF

Independent Examiner

T Kingsley MAAT AFCCIE CIMA(DipMA)
Novus 24 Ltd
3 Marsh Court Farm
Romsey Road
Stockbridge
Hampshire
SO20 6DF

**Hungary Hearts Dog Rescue
Trustees' Report (continued)
For The Year Ended 31 March 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

H Zilahi Barabas

Trustee

12th January 2026

Hungary Hearts Dog Rescue
Independent Examiner's Report to the Trustees of Hungary Hearts Dog Rescue
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Hungary Hearts Dog Rescue (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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

T Kingsley MAAT AffCIE CIMA(DipMA)

19th January 2026
3 Marsh Court Farm
Romsey Road
Stockbridge
Hampshire
SO20 6DF

Hungary Hearts Dog Rescue
Statement of Financial Activities
For The Year Ended 31 March 2025

		2025	2024
		Unrestricted	Unrestricted
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	244,989	287,718
EXPENDITURE ON:			
Raising funds	5	(90,391)	(105,915)
Charitable activities	5	(177,086)	(193,489)
		(267,477)	(299,404)
NET EXPENDITURE		(22,488)	(11,686)
NET MOVEMENT IN FUNDS		(22,488)	(11,686)
RECONCILIATION OF FUNDS:			
Total funds brought forward		117,550	129,236
TOTAL FUNDS CARRIED FORWARD	11	95,062	117,550

The notes on pages 7 to 11 form part of these financial statements.

Hungary Hearts Dog Rescue
Statement of Financial Position
As At 31 March 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	9	42,677	62,203
		<u>42,677</u>	<u>62,203</u>
CURRENT ASSETS			
Cash at bank and in hand		57,486	60,253
		<u>57,486</u>	<u>60,253</u>
Creditors: Amounts Falling Due Within One Year	10	(5,101)	(4,906)
		<u>(5,101)</u>	<u>(4,906)</u>
NET CURRENT ASSETS (LIABILITIES)		52,385	55,347
		<u>52,385</u>	<u>55,347</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		95,062	117,550
		<u>95,062</u>	<u>117,550</u>
NET ASSETS		95,062	117,550
		<u>95,062</u>	<u>117,550</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		95,062	117,550
		<u>95,062</u>	<u>117,550</u>
TOTAL FUNDS	11	95,062	117,550
		<u>95,062</u>	<u>117,550</u>
On behalf of the board			

H Zilahi Barabas

Trustee

19th January 2026

The notes on pages 7 to 11 form part of these financial statements.

Hungary Hearts Dog Rescue
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Hungary Hearts Dog Rescue is an unincorporated charity registered with the Charity Commission, registered charity number 1169136. The principal address is 61 Barnard Field, Salisbury, Wiltshire, SP4 7FF.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% Reducing Balance
Fixtures & Fittings	20% Straight Line
Computer Equipment	50% Straight Line

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	244,989	287,718

4. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	19,526	22,539

Hungary Hearts Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	29,078	61,313	90,391
Rehoming	153,371	23,715	177,086
	<u>182,449</u>	<u>85,028</u>	<u>267,477</u>
	2024		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	21,650	84,265	105,915
Rehoming	183,269	10,220	193,489
	<u>204,919</u>	<u>94,485</u>	<u>299,404</u>

6. Support Costs

	2025		
	Raising funds	Rehoming	Total
	£	£	£
Employee costs	7,389	23,715	31,104
Premises expenses	1,064	-	1,064
General administration	32,710	-	32,710
Depreciation	19,526	-	19,526
Interest payable	624	-	624
	<u>61,313</u>	<u>23,715</u>	<u>85,028</u>

Hungary Hearts Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

			2024
	Raising funds	Rehoming	Total
	£	£	£
Employee costs	31,778	-	31,778
Premises expenses	627	-	627
General administration	28,229	10,220	38,449
Depreciation	22,539	-	22,539
Interest payable	1,092	-	1,092
	84,265	10,220	94,485

7. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	29,428	27,662

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

8. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

9. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2024	58,574	53,870	1,160	113,604
As at 31 March 2025	58,574	53,870	1,160	113,604
Depreciation				
As at 1 April 2024	23,764	26,542	1,095	51,401
Provided during the period	8,703	10,485	338	19,526
As at 31 March 2025	32,467	37,027	1,433	70,927
Net Book Value				
As at 31 March 2025	26,107	16,843	(273)	42,677
As at 1 April 2024	34,810	27,328	65	62,203

Hungary Hearts Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	(1)	(1)
Other creditors	850	1,250
Taxation and social security	2,852	2,257
Accruals and deferred income	1,400	1,400
	<u>5,101</u>	<u>4,906</u>

11. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	117,550	244,989	(267,477)	95,062
Total funds	<u>117,550</u>	<u>244,989</u>	<u>(267,477)</u>	<u>95,062</u>

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	129,236	287,718	(299,404)	117,550
Total funds	<u>129,236</u>	<u>287,718</u>	<u>(299,404)</u>	<u>117,550</u>

12. Transactions with Trustees

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration	2025 Total
		£	£
H Zilahi Barabas	Governing document provision	22,039	22,039

During the previous year the following trustees have been paid remuneration or have received other benefits from the charity or a related entity:

Hungary Hearts Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Name of trustee	Legal authority	Remuneration	2024 Total
		£	£
H Zilahi Barabas	Governing document provision	20,462	20,462
		<u><u> </u></u>	<u><u> </u></u>

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u><u> </u></u>	<u><u> </u></u>

13. Related Party Disclosures

Hungary Hearts Dog Rescue
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	244,989	287,718
	<hr/> 244,989	<hr/> 287,718
	<hr/> 244,989	<hr/> 287,718
EXPENDITURE ON:		
Raising funds		
Transport and Fuel	(1,865)	-
Subcontractor costs	(4,272)	-
Trustees' salaries	(22,039)	(20,462)
Bank charges	(902)	(1,188)
Wages and salaries	(7,389)	(7,200)
Travel and subsistence expenses	-	(24,578)
Repairs and maintenance	(875)	(475)
Cleaning	(189)	(152)
Vehicle running costs	(12,603)	(16,631)
Vehicle insurance costs	(1,149)	(1,080)
Computer software, consumables and maintenance	(1,823)	(60)
Insurance	(1,657)	(1,063)
Printing, postage and stationery	(195)	(103)
Postage	(233)	(357)
Advertising and marketing costs	(752)	(845)
Telecommunications and data costs	(3,954)	(1,996)
Accountancy fees	(1,420)	(1,624)
Subscriptions	(4,065)	(3,145)
Charitable donations	-	(1,327)
Entertaining	(112)	-
Sundry expenses	(4,747)	2
Depreciation	(19,526)	(22,539)
Bank interest payable	-	(391)
Bank charges	(624)	(701)
	<hr/> (90,391)	<hr/> (105,915)
Charitable Activities:		
Rehoming		
Boarding Costs	(11,930)	(11,193)
Dog Food	(3,586)	(4,958)
Transport and Fuel	(67,030)	(78,648)
Vet Costs	(70,825)	(74,737)

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Hungary Hearts Dog Rescue
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 March 2025

Subcontractor costs	-	(13,733)
Travel and subsistence expenses	(23,715)	-
Sundry expenses	-	(10,220)
	<u>(177,086)</u>	<u>(193,489)</u>
	<u>(267,477)</u>	<u>(299,404)</u>
NET EXPENDITURE	<u>(22,488)</u>	<u>(11,686)</u>