

# CURLY TAILS

England & Wales · Charity number 1171668

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-02-17

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

## Contact

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**Address** 19 Drayton Road  
Newton Longville  
Milton Keynes  
MK17 0BH

**Phone** 07821863663

**Email** [info@curlytails.org](mailto:info@curlytails.org)

**Website** [www.curlytails.org](http://www.curlytails.org)

## Activities

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**Objects:** The object of the charity is for the benefit of the public to relieve the suffering of pet pigs in need of care and attention and to promote the humane behaviour towards these animals, in particular, by providing and maintaining rescue homes and other facilities for the reception, care and treatment of such animals. The advancement of education of the public in the subject of porcine care, behaviour, management, general knowledge and understanding through interaction with these animals

**Activities:** For the benefit of the public to relieve the suffering of pet pigs in need of care and attention, promoting humane behaviour towards these animals, providing/maintaining rescue homes and facilities for the reception, care and treatment of such animals, incorporating the advancement of education, learning and wellbeing for all abilities and ages through teaching, enrichment and direct interaction.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£235,696	£184,989	-	-
2024-03-31	£135,887	£151,438	-	-
2023-03-31	£147,275	£126,000	-	-
2022-03-31	£99,301	£103,316	-	-
2021-03-31	£68,766	£47,735	-	-

## Trustees

Name	Role	Appointed
<b>Denise Amelia Jane SCOTT</b>	Chair	2016-09-29
JASON SCOTT		2016-09-29
MILLIE LISA DIAMOND		2016-09-29
RACHEL DIMMOCK		2017-02-02
Wendy Barlow		2023-04-03

**CURLY TAILS**

England & Wales - Charity number 1171668

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# Accounts

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Charity registration number 1171668 (England and Wales)

**CURLY TAILS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# CURLY TAILS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs Denise Scott Mr Jason Scott Mrs Millie Diamond Mrs Wendy Barlow Mrs Rachel Dimmock
<b>Charity number (England and Wales)</b>	1171668
<b>Principal address</b>	19 Drayton Road Newton Longville Milton Keynes Buckinghamshire MK17 0BH
<b>Registered office address</b>	1st Floor 27 Shirwell Crescent Furzton Lake MILTON KEYNES Buckinghamshire England MK4 1GA
<b>Independent examiner</b>	Sherwoods Ltd Chartered Certified Accountants 1st Floor 27 Shirwell Crescent Furzton Lake Milton Keynes MK4 1GA

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# CURLY TAILS

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# **CURLY TAILS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The charity's objectives are the rescue, rehabilitation and care of unwanted pet pigs and the provision of a safe environment for the animals to enjoy, re-homing them where possible to new, forever homes, and if this cannot be achieved, keeping them for the remainder of their natural lives. No pigs are ever sold, used for meat or for breeding purposes. An animal will only be humanely destroyed by veterinary surgeons if they have no quality of life due to chronic poor health or degeneration through old age.

The charity also incorporates the advancement of learning, education and wellbeing for all abilities and ages through teaching, harmonious and direct interaction with the animals giving enrichment and understanding to both human and porcine life.

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. They have considered the Commission's issued guidance on public benefit and are satisfied that the Charity fully meets all specified requirements.

### **Financial review**

In common with many small charities, Curly Tails has seen a reduction in donations in the year although income from events, visits and merchandise sales have all increased. The charity continues to expand its educational program and develop bespoke experiences for local schools and special needs groups of all ages. To facilitate this, additional spending was incurred on access and parking at the sanctuary as well as the regular and ongoing maintenance of animal housing and fences.

At 31st March, the charity had sufficient reserves to continue its work with the re-homed animals and to develop and strengthen its links with the local community and beyond in accordance with its stated objectives.

#### *Reserves policy*

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### **Structure, governance and management**

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

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Denise Scott

Mr Jason Scott

Mrs Millie Diamond

Mrs Wendy Barlow

Mrs Rachel Dimmock

# CURLY TAILS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees' report was approved by the Board of Trustees.



Mrs Denise Scott  
Trustee

Date: 01.12.2025

# CURLY TAILS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CURLY TAILS

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I report to the Trustees on my examination of the financial statements of Curly Tails (the Charity) for the year ended 31 March 2025.

### Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### Independent examiner's statement

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

**Ruth Dorans FCCA**  
**Sherwoods Ltd**



1st Floor  
27 Shirwell Crescent  
Furzton Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA  
England

Dated: 1-12-2025

## CURLY TAILS

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and pig sponsorship	3	96,197	26,615	122,812	74,897	8,500	83,397
Charitable activities		112,457	-	112,457	52,176	-	52,176
Investments	4	427	-	427	314	-	314
<b>Total income</b>		<u>209,081</u>	<u>26,615</u>	<u>235,696</u>	<u>127,387</u>	<u>8,500</u>	<u>135,887</u>
<b>Expenditure on:</b>							
Raising funds	5	26,599	-	26,599	8,349	-	8,349
Charitable activities		140,065	17,615	157,680	134,174	8,664	142,838
Other expenditure	9	710	-	710	251	-	251
<b>Total expenditure</b>		<u>167,374</u>	<u>17,615</u>	<u>184,989</u>	<u>142,774</u>	<u>8,664</u>	<u>151,438</u>
<b>Net income/(expenditure) and movement in funds</b>		41,707	9,000	50,707	(15,387)	(164)	(15,551)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		38,321	96	38,417	53,708	260	53,968
<b>Fund balances at 31 March 2025</b>		<u>80,028</u>	<u>9,096</u>	<u>89,124</u>	<u>38,321</u>	<u>96</u>	<u>38,417</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CURLY TAILS

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		9,783		10,777
<b>Current assets</b>					
Debtors	12	2,348		2,501	
Cash at bank and in hand		83,834		30,504	
		86,182		33,005	
<b>Creditors: amounts falling due within one year</b>	14	(6,841)		(5,365)	
<b>Net current assets</b>			79,341		27,640
<b>Total assets less current liabilities</b>			89,124		38,417
<b>The funds of the Charity</b>					
Restricted income funds	16		9,096		96
Unrestricted funds	18		80,028		38,321
			89,124		38,417

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21.12.2025



Mrs Denise Scott  
Trustee

Company registration number (England and Wales)

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Charity's governing document, the Charities Act 2011, Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the requirements of the Statement of Recommended Practice and Reporting by Charities.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

##### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Computers	25% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Taxation

The charity is exempt from tax on all its charitable activities.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Income from donations and pig sponsorship

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	57,623	-	57,623	51,602	-	51,602
Gift aid	19,574	-	19,574	17,679	-	17,679
Grants received	19,000	26,615	45,615	5,616	8,500	14,116
	<u>96,197</u>	<u>26,615</u>	<u>122,812</u>	<u>74,897</u>	<u>8,500</u>	<u>83,397</u>

#### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	427	314
	<u>427</u>	<u>314</u>

#### 5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Advertising	23,262	8,349
Other fundraising costs	1,897	-
	<u>25,159</u>	<u>8,349</u>
<b>Trading costs</b>		
Support costs	1,440	-
	<u>1,440</u>	<u>-</u>
Total costs	<u>26,599</u>	<u>8,349</u>

#### 6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	3,944	3,780
	<u>3,944</u>	<u>3,780</u>

#### 7 Trustees Expenses

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 7 Trustees Expenses

(Continued)

The charity paid rent of £30,000 to the Trustee for use of the land, barns and office, where the animals are cared for. This is considered to be equal to the market value rent for the property.

A small amount of out of pocket expenses were repaid to the Trustee in the period.

#### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	4	2

#### Employment costs

	2025 £	2024 £
Wages and salaries	32,975	21,836
Other pension costs	967	2,016
	<u>33,942</u>	<u>23,852</u>

#### 9 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Financing costs	86	251
Other expenditure	624	-
	<u>710</u>	<u>251</u>

#### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets	Plant and equipment £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2024	14,517	3,731	6,878	25,126
Additions	-	-	2,950	2,950
At 31 March 2025	<u>14,517</u>	<u>3,731</u>	<u>9,828</u>	<u>28,076</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	8,171	1,774	4,404	14,349
Depreciation charged in the year	1,586	1,002	1,356	3,944
At 31 March 2025	<u>9,757</u>	<u>2,776</u>	<u>5,760</u>	<u>18,293</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>4,760</u>	<u>955</u>	<u>4,068</u>	<u>9,783</u>
At 31 March 2024	<u>6,346</u>	<u>1,957</u>	<u>2,474</u>	<u>10,777</u>

12 Debtors	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	2,348	2,501
	<u>2,348</u>	<u>2,501</u>

13 Loans and overdrafts	2025 £	2024 £
Bank loans	2,333	1,665
	<u>2,333</u>	<u>1,665</u>
Payable within one year	2,333	1,665
	<u>2,333</u>	<u>1,665</u>

14 Creditors: amounts falling due within one year	Notes	2025 £	2024 £
Bank loans	13	2,333	1,665
Other taxation and social security		808	-
Accruals and deferred income		3,700	3,700
		<u>6,841</u>	<u>5,365</u>

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	967	2,016
	<u>967</u>	<u>2,016</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
Classroom project	96	-	-	-	-	96
Rothschild project		8,000	(8,000)	-	-	-
MK Community Farhive		9,615	(9,615)			-
	-	9,000	-	-	-	9,000
	<u>96</u>	<u>26,615</u>	<u>(17,615)</u>	<u>-</u>	<u>-</u>	<u>9,096</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
Classroom project	260	-	(164)	-	-	96
Rothschild project	-	8,500	(8,500)	-	-	-
	<u>260</u>	<u>8,500</u>	<u>(8,664)</u>	<u>-</u>	<u>-</u>	<u>96</u>

### 17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Tangible assets	9,687	96	9,783
Current assets/(liabilities)	70,341	9,000	79,341
	<u>80,028</u>	<u>9,096</u>	<u>89,124</u>

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	10,681	96	10,777
Current assets/(liabilities)	27,640	-	27,640
	<u>38,321</u>	<u>96</u>	<u>38,417</u>

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	38,321	209,081	(167,374)	80,028
	<u>38,321</u>	<u>209,081</u>	<u>(167,374)</u>	<u>80,028</u>
<b>Previous year:</b>				
	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	53,708	127,387	(142,774)	38,321
	<u>53,708</u>	<u>127,387</u>	<u>(142,774)</u>	<u>38,321</u>

#### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**CURLY TAILS**

England & Wales - Charity number 1171668

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# Accounts

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Charity registration number 1171668

**CURLY TAILS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# CURLY TAILS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Denise Scott

**Charity number (England and Wales)**

1171668

**Principal address**

19 Drayton Road  
Newton Longville  
Milton Keynes  
Buckinghamshire  
MK17 0BH

**Independent examiner**

Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Furzton Lake  
Milton Keynes  
MK4 1GA

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# CURLY TAILS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objectives are the rescue, rehabilitation and care of unwanted pet pigs and the provision of a safe environment for the animals to enjoy, re-homing them where possible to new, forever homes, and if this cannot be achieved, keeping them for the remainder of their natural lives. No pigs are ever sold, used for meat or for breeding purposes. An animal will only be humanely destroyed by veterinary surgeons if they have no quality of life due to chronic poor health or degeneration through old age.

The charity also incorporates the advancement of learning, education and wellbeing for all abilities and ages through teaching, harmonious and direct interaction with the animals giving enrichment and understanding to both human and porcine life.

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. They have considered the Commission's issued guidance on public benefit and are satisfied that the Charity fully meets all specified requirements.

#### **Financial review**

In common with many small charities, Curly Tails has seen a reduction in donations in the year although income from events, visits and merchandise sales have all increased. The charity continues to expand its educational program and develop bespoke experiences for local schools and special needs groups of all ages. To facilitate this, additional spending was incurred on access and parking at the sanctuary as well as the regular and ongoing maintenance of animal housing and fences.

At 31st March, the charity had sufficient reserves to continue its work with the re-homed animals and to develop and strengthen its links with the local community and beyond in accordance with its stated objectives.

#### *Reserves policy*

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Structure, governance and management**

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

The Trustees who served during the year and up to the date of signature of the financial statements were:  
Denise Scott

# CURLY TAILS

## TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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The Trustees' report was approved by the Board of Trustees.

.....

Denise Scott

**Trustee**

Date: .....

# CURLY TAILS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CURLY TAILS

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I report to the Trustees on my examination of the financial statements of Curly Tails (the Charity) for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Ruth Dorans FCCA**  
**Sherwoods Ltd**

1st Floor  
27 Shirwell Crescent  
Furzton Lake  
Milton Keynes  
Bucks  
MK4 1GA  
UK

Dated: .....

# CURLY TAILS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and pig sponsorship	3	74,897	8,500	83,397	89,760	11,720	101,480
Charitable activities		52,176	-	52,176	45,721	-	45,721
Investments	4	314	-	314	74	-	74
<b>Total income</b>		<u>127,387</u>	<u>8,500</u>	<u>135,887</u>	<u>135,555</u>	<u>11,720</u>	<u>147,275</u>
<b>Expenditure on:</b>							
Raising funds	5	8,349	-	8,349	14,627	-	14,627
Charitable activities		134,174	8,664	142,838	97,924	13,298	111,222
Other expenditure	9	251	-	251	151	-	151
<b>Total expenditure</b>		<u>142,774</u>	<u>8,664</u>	<u>151,438</u>	<u>112,702</u>	<u>13,298</u>	<u>126,000</u>
<b>Net income/(expenditure) and movement in funds</b>		(15,387)	(164)	(15,551)	22,853	(1,578)	21,275
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		53,708	260	53,968	30,855	1,838	32,693
<b>Fund balances at 31 March 2024</b>		<u>38,321</u>	<u>96</u>	<u>38,417</u>	<u>53,708</u>	<u>260</u>	<u>53,968</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CURLY TAILS

## BALANCE SHEET

AS AT 31 MARCH 2024

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	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		10,777		10,263
<b>Current assets</b>					
Debtors	12	2,501		1,433	
Cash at bank and in hand		30,504		49,618	
		<u>33,005</u>		<u>51,051</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(5,365)</u>		<u>(3,200)</u>	
<b>Net current assets</b>			27,640		47,851
<b>Total assets less current liabilities</b>			<u>38,417</u>		<u>58,114</u>
<b>Creditors: amounts falling due after more than one year</b>	15		-		(4,146)
<b>Net assets excluding pension liability</b>			<u>38,417</u>		<u>53,968</u>
<b>Net assets</b>			<u><u>38,417</u></u>		<u><u>53,968</u></u>
<b>The funds of the Charity</b>					
Restricted income funds	17		96		260
Unrestricted funds			<u>38,321</u>		<u>53,708</u>
			<u>38,417</u>		<u>53,968</u>

The financial statements were approved by the Trustees on .....

.....  
Denise Scott  
Trustee

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Charity's governing document, the Charities Act 2011, Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the requirements of the Statement of Recommended Practice and Reporting by Charities.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

##### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Computers	25% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Taxation

The charity is exempt from tax on all its charitable activities.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations and pig sponsorship

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	51,602	-	51,602	74,222	-	74,222
Gift aid	17,679	-	17,679	13,954	-	13,954
Grants received	5,616	8,500	14,116	1,584	11,720	13,304
	<u>74,897</u>	<u>8,500</u>	<u>83,397</u>	<u>89,760</u>	<u>11,720</u>	<u>101,480</u>

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	314	74

### 5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Advertising	8,349	14,627

### 6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	3,780	3,673

### 7 Trustees Expenses

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

The charity paid rent of £27,000 to the Trustee for use of the land, barns and office, where the animals are cared for. This is considered to be equal to the market value rent for the property.

A small amount of out of pocket expenses were repaid to the Trustee in the period.

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 8 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	2	2
	<u>          </u>	<u>          </u>

### Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	21,836	20,514
Other pension costs	2,016	850
	<u>          </u>	<u>          </u>
	<u>23,852</u>	<u>21,364</u>

### 9 Other expenditure

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Financing costs	251	151
	<u>          </u>	<u>          </u>

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2023	13,029	924	6,878	20,831
Additions	1,488	2,807	-	4,295
At 31 March 2024	14,517	3,731	6,878	25,126
<b>Depreciation and impairment</b>				
At 1 April 2023	6,223	767	3,579	10,569
Depreciation charged in the year	1,948	1,007	825	3,780
At 31 March 2024	8,171	1,774	4,404	14,349
<b>Carrying amount</b>				
At 31 March 2024	6,346	1,957	2,474	10,777
At 31 March 2023	6,807	157	3,299	10,263

### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	2,501	1,433

### 13 Loans and overdrafts

	2024 £	2023 £
Bank loans	1,665	6,146
Payable within one year	1,665	2,000
Payable after one year	-	4,146

### 14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	13	1,665	2,000
Accruals and deferred income		3,700	1,200
		5,365	3,200

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 15 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	13	-	4,146

### 16 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	2,016	850

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Classroom project	260	-	(164)	-	-	96
Rothschild project		8,500	(8,500)	-	-	-
	<u>260</u>	<u>8,500</u>	<u>(8,664)</u>	<u>-</u>	<u>-</u>	<u>96</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>At 31 March 2023 £</b>
Classroom project	507	-	(247)	-	-	260
Rothschild project	1,331	4,500	(5,831)	-	-	-
MK Community	-	7,220	(7,220)	-	-	-
	<u>1,838</u>	<u>11,720</u>	<u>(13,298)</u>	<u>-</u>	<u>-</u>	<u>260</u>

# CURLY TAILS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	53,708	127,387	(142,774)	38,321
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
General funds	30,855	135,555	(112,702)	53,708

### 19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	10,681	96	10,777
Current assets/(liabilities)	27,640	-	27,640
	38,321	96	38,417
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Tangible assets	10,003	260	10,263
Current assets/(liabilities)	47,851	-	47,851
Long term liabilities	(4,146)	-	(4,146)
	53,708	260	53,968

**CURLY TAILS**

England & Wales - Charity number 1171668

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Curly Tails

Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Furzton Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA

Curly Tails

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for the Year Ended 31 March 2023

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Detailed Statement of Financial Activities	10 to 11

## Curly Tails

### Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1171668

##### **Principal address**

19 Drayton Road  
Newton Longville  
Milton Keynes  
Buckinghamshire  
MK17 0BH

##### **Trustees**

Mrs D Scott Trustee

##### **Independent examiner**

Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Furzton Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Risk management**

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

#### **OBJECTIVES AND ACTIVITIES**

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

The Charity's objectives are the rescue, rehabilitation and care of unwanted pet pigs and the provision of a safe environment for the animals to enjoy, re-homing them where possible to new, forever homes and, if this is not possible, keeping them for the remainder of their natural lives. No pigs are ever sold, used for meat or for breeding programmes. An animal will only be humanely destroyed by veterinary surgeons if they have no quality of life due to chronic poor health or degeneration through old age.

The charity also incorporates the advancement of learning, education and wellbeing for all abilities and ages through teaching, harmonious and direct interaction with the animals giving enrichment and understanding to both human and porcine life.

##### **Public benefit**

The Trustee has considered the Charities Commission issued guidelines on public benefit and is satisfied that the Charity fully meets all specified requirements.

Approved by order of the board of trustees on 21.11.2023 and signed on its behalf by:

  
Mrs D Scott - Trustee

Independent Examiner's Report to the Trustees of  
Curly Tails

I report on the accounts for the year ended 31 March 2023, which are set out on pages three to nine.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Ruth Dorans  
FCCA  
Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Furzton Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA

Date: 21-11-2023

Curly Tails

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		96,764	11,720	108,484	83,742
Activities for generating funds	2	38,717	-	38,717	15,557
Investment income	3	74	-	74	2
<b>Total incoming resources</b>		<b>135,555</b>	<b>11,720</b>	<b>147,275</b>	<b>99,301</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		4,732	500	5,232	5,974
Fundraising trading: cost of goods sold and other costs		14,627	-	14,627	6,706
<b>Charitable activities</b>					
Animal care and rehabilitation		91,992	12,798	104,790	89,436
<b>Governance costs</b>					
		1,200	-	1,200	1,200
<b>Other resources expended</b>					
		151	-	151	-
<b>Total resources expended</b>		<b>112,702</b>	<b>13,298</b>	<b>126,000</b>	<b>103,316</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		22,853	(1,578)	21,275	(4,015)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>30,855</b>	<b>1,838</b>	<b>32,693</b>	<b>36,708</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>53,708</b>	<b>260</b>	<b>53,968</b>	<b>32,693</b>

The notes form part of these financial statements

Curly Tails

Balance Sheet  
At 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	10,002	260	10,262	7,598
<b>CURRENT ASSETS</b>					
Debtors	7	1,433	-	1,433	1,774
Cash at bank and in hand		49,619	-	49,619	33,777
		<u>51,052</u>	<u>-</u>	<u>51,052</u>	<u>35,551</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,200)	-	(3,200)	(4,456)
		<u>47,852</u>	<u>-</u>	<u>47,852</u>	<u>31,095</u>
<b>NET CURRENT ASSETS</b>					
		<u>57,854</u>	<u>260</u>	<u>58,114</u>	<u>38,693</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>57,854</u>	<u>260</u>	<u>58,114</u>	<u>38,693</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	(4,146)	-	(4,146)	(6,000)
		<u>53,708</u>	<u>260</u>	<u>53,968</u>	<u>32,693</u>
<b>NET ASSETS</b>					
		<u>53,708</u>	<u>260</u>	<u>53,968</u>	<u>32,693</u>
<b>FUNDS</b>					
Unrestricted funds	10			53,708	30,855
Restricted funds				260	1,838
				<u>53,968</u>	<u>32,693</u>
<b>TOTAL FUNDS</b>					
				<u>53,968</u>	<u>32,693</u>

The financial statements were approved by the Board of Trustees on 21.11.2023 and were signed on its behalf by:

  
Mrs D Scott - Trustee

**1. ACCOUNTING POLICIES**

**ACCOUNTING CONVENTION**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**INCOMING RESOURCES**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**RESOURCES EXPENDED**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

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

Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**HIRE PURCHASE AND LEASING COMMITMENTS**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. ACTIVITIES FOR GENERATING FUNDS**

	31.3.23	31.3.22
	£	£
Events and campaigns	13,685	213
Merchandise and café sales	25,032	15,344
	<u>38,717</u>	<u>15,557</u>

**3. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Deposit account interest	74	2
	<u>74</u>	<u>2</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**TRUSTEES' EXPENSES**

During the year the Charity paid rent of £27,000 to the Trustee, for the use of the land, barns and office, where the animals are homed and cared for. This is considered to be equal to a market value rent of the property.

A small amount of out of pocket expenses were repaid to the Trustee in the period.

**5. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	20,514	14,612
Other pension costs	850	439
	<u>21,364</u>	<u>15,051</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Animal care staff	<u>2</u>	<u>1</u>

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

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022	9,256	4,538	700	14,494
Additions	3,773	2,340	224	6,337
At 31 March 2023	<u>13,029</u>	<u>6,878</u>	<u>924</u>	<u>20,831</u>
<b>DEPRECIATION</b>				
At 1 April 2022	3,955	2,479	462	6,896
Charge for year	2,268	1,100	305	3,673
At 31 March 2023	<u>6,223</u>	<u>3,579</u>	<u>767</u>	<u>10,569</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>6,806</u>	<u>3,299</u>	<u>157</u>	<u>10,262</u>
At 31 March 2022	<u>5,301</u>	<u>2,059</u>	<u>238</u>	<u>7,598</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other debtors	<u>1,433</u>	<u>1,774</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts	2,000	3,256
Other creditors	1,200	1,200
	<u>3,200</u>	<u>4,456</u>

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23	31.3.22
	£	£
Bank loans	<u>4,146</u>	<u>6,000</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	30,855	22,853	53,708
<b>Restricted funds</b>			
Classroom Project	507	(247)	260
Rothschild Project	1,331	(1,331)	-
	<u>1,838</u>	<u>(1,578)</u>	<u>260</u>
<b>TOTAL FUNDS</b>	<u>32,693</u>	<u>21,275</u>	<u>53,968</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	135,555	(112,702)	22,853
<b>Restricted funds</b>			
Rothschild Project	4,500	(5,831)	(1,331)
MK Community	7,220	(7,220)	-
Classroom Project	-	(247)	(247)
	<u>11,720</u>	<u>(13,298)</u>	<u>(1,578)</u>
<b>TOTAL FUNDS</b>	<u>147,275</u>	<u>(126,000)</u>	<u>21,275</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

## 10. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted Funds</b>			
General fund	28,472	2,383	30,855
<b>Restricted Funds</b>			
Classroom Project	836	(329)	507
Aberdeen Asset Management (Access Project)	2,000	(2,000)	-
Rothschild Project	5,400	(4,069)	1,331
	<u>8,236</u>	<u>(6,398)</u>	<u>1,838</u>
<b>TOTAL FUNDS</b>	<u>36,708</u>	<u>(4,015)</u>	<u>32,693</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	97,800	(95,417)	2,383
<b>Restricted funds</b>			
Pathway Project	1,500	(1,500)	-
Rothschild Project	1	(4,070)	(4,069)
Classroom Project	-	(329)	(329)
Aberdeen Asset Management (Access Project)	-	(2,000)	(2,000)
	<u>1,501</u>	<u>(7,899)</u>	<u>(6,398)</u>
<b>TOTAL FUNDS</b>	<u>99,301</u>	<u>(103,316)</u>	<u>(4,015)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	28,472	25,236	53,708
<b>Restricted funds</b>			
Classroom Project	836	(576)	260
Aberdeen Asset Management (Access Project)	2,000	(2,000)	-
Rothschild Project	5,400	(5,400)	-
	<u>8,236</u>	<u>(7,976)</u>	<u>260</u>
<b>TOTAL FUNDS</b>	<u>36,708</u>	<u>17,260</u>	<u>53,968</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	233,355	(208,119)	25,236
<b>Restricted funds</b>			
Pathway Project	1,500	(1,500)	-
Rothschild Project	4,501	(9,901)	(5,400)
MK Community	7,220	(7,220)	-
Classroom Project	-	(576)	(576)
Aberdeen Asset Management (Access Project)	-	(2,000)	(2,000)
	<u>13,221</u>	<u>(21,197)</u>	<u>(7,976)</u>
<b>TOTAL FUNDS</b>	<u>246,576</u>	<u>(229,316)</u>	<u>17,260</u>

## Curly Tails

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations and pig sponsorship	74,222	39,950
Gift aid	13,954	11,419
Grant funding	13,304	20,667
Visits	7,004	11,706
	<hr/>	<hr/>
	108,484	83,742
<b>Activities for generating funds</b>		
Events and campaigns	13,685	213
Merchandise and café sales	25,032	15,344
	<hr/>	<hr/>
	38,717	15,557
<b>Investment income</b>		
Deposit account interest	74	2
	<hr/>	<hr/>
<b>Total incoming resources</b>	147,275	99,301
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Postage and stationery	4,011	2,524
Website and promotion costs	539	1,585
Event materials	682	1,865
	<hr/>	<hr/>
	5,232	5,974
<b>Fundraising trading: cost of goods sold and other costs</b>		
Merchandise and café costs	14,627	6,706
<b>Charitable activities</b>		
Wages	20,514	14,612
Pensions	850	439
Other operating leases	26,573	25,500
Rates and water	427	374
Insurance	993	968
Light and heat	5,978	1,006
Repairs to property & fences	22,059	17,179
Sundries	991	3,163
Animal feed and bedding	12,077	8,000
Transport costs	-	190
Veterinary and medical expense	3,530	3,246
Uniforms & protective clothing	881	1,526
Volunteer expenses	1,742	1,908
Cleaning and washroom costs	1,040	886
Van expenses	3,462	2,579
Sub-contract costs	-	5,490
	<hr/>	<hr/>
	101,117	87,066

This page does not form part of the statutory financial statements

Curly Tails

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
<b>Governance costs</b>		
Accountancy	1,200	1,200
<b>Other resources expended</b>		
Bank loan interest	151	-
<b>Support costs</b>		
<b>Other</b>		
Plant and machinery	2,268	1,536
Motor vehicles	1,100	603
Computer equipment	305	231
	<u>3,673</u>	<u>2,370</u>
<b>Total resources expended</b>	126,000	103,316
	<u>                    </u>	<u>                    </u>
<b>Net income/(expenditure)</b>	<u>21,275</u>	<u>(4,015)</u>

This page does not form part of the statutory financial statements

**CURLY TAILS**

England & Wales - Charity number 1171668

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Curly Tails

Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Furzton Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA

Curly Tails

Contents of the Financial Statements  
for the Year Ended 31 March 2022

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Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

Curly Tails

Report of the Trustees  
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1171668

**Principal address**

19 Drayton Road  
Newton Longville  
Milton Keynes  
Buckinghamshire  
MK17 0BH

**Trustees**

Mrs D Scott Trustee

**Independent examiner**

Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Furzton Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Risk management**

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are the rescue, rehabilitation and care of unwanted pet pigs and the provision of a safe environment for the animals to enjoy, re-homing them where possible to new, forever homes and, if this is not possible, keeping them for the remainder of their natural lives. No pigs are ever sold, used for meat or for breeding programmes. An animal will only be humanely destroyed by veterinary surgeons if they have no quality of life due to chronic poor health or degeneration through old age.

The charity also incorporates the advancement of learning, education and wellbeing for all abilities and ages through teaching, harmonious and direct interaction with the animals giving enrichment and understanding to both human and porcine life.

**Public benefit**

The Trustee has considered the Charities Commission issued guidelines on public benefit and is satisfied that the Charity fully meets all specified requirements.

Approved by order of the board of trustees on  and signed on its behalf by:

21.12.2022



Mrs D Scott - Trustee

Independent Examiner's Report to the Trustees of  
Curly Tails

I report on the accounts for the year ended 31 March 2022, which are set out on pages three to nine.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Furzton Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA

Date: 22.12.2022

Curly Tails

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		82,241	1,501	83,742	67,556
Activities for generating funds	2	15,557	-	15,557	1,208
Investment income	3	2	-	2	2
<b>Total incoming resources</b>		<b>97,800</b>	<b>1,501</b>	<b>99,301</b>	<b>68,766</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		5,379	595	5,974	2,389
Fundraising trading: cost of goods sold and other costs		5,100	1,606	6,706	2,976
<b>Charitable activities</b>					
Animal care and rehabilitation		83,738	5,698	89,436	41,470
<b>Governance costs</b>		<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>900</b>
<b>Total resources expended</b>		<b>95,417</b>	<b>7,899</b>	<b>103,316</b>	<b>47,735</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>2,383</b>	<b>(6,398)</b>	<b>(4,015)</b>	<b>21,031</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>28,472</b>	<b>8,236</b>	<b>36,708</b>	<b>15,677</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>30,855</b>	<b>1,838</b>	<b>32,693</b>	<b>36,708</b>

The notes form part of these financial statements

Curly Tails

Balance Sheet  
At 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	7,091	507	7,598	8,033
<b>CURRENT ASSETS</b>					
Debtors	7	1,774	-	1,774	1,287
Cash at bank and in hand		32,446	1,331	33,777	38,330
		<u>34,220</u>	<u>1,331</u>	<u>35,551</u>	<u>39,617</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,456)	-	(4,456)	(2,942)
		<u>29,764</u>	<u>1,331</u>	<u>31,095</u>	<u>36,675</u>
<b>NET CURRENT ASSETS</b>					
		<u>36,855</u>	<u>1,838</u>	<u>38,693</u>	<u>44,708</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>36,855</u>	<u>1,838</u>	<u>38,693</u>	<u>44,708</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	(6,000)	-	(6,000)	(8,000)
		<u>30,855</u>	<u>1,838</u>	<u>32,693</u>	<u>36,708</u>
<b>NET ASSETS</b>					
		<u>30,855</u>	<u>1,838</u>	<u>32,693</u>	<u>36,708</u>
<b>FUNDS</b>					
Unrestricted funds	10			30,855	28,472
Restricted funds				1,838	8,236
				<u>32,693</u>	<u>36,708</u>
<b>TOTAL FUNDS</b>					
				<u>32,693</u>	<u>36,708</u>

The financial statements were approved by the Board of Trustees on 21.12.2022 and were signed on its behalf by:

  
Mrs D Scott - Trustee

## 1. ACCOUNTING POLICIES

### ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### TANGIBLE FIXED ASSETS

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

Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost

### TAXATION

The charity is exempt from tax on its charitable activities.

### FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. ACTIVITIES FOR GENERATING FUNDS

	31.3.22	31.3.21
	£	£
Events and campaigns	213	885
Merchandise and café sales	15,344	323
	<u>15,557</u>	<u>1,208</u>

## 3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>2</u>	<u>2</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**TRUSTEES' EXPENSES**

During the year the Charity paid rent of £25,500 to the Trustee, for the use of the land, barns and office, where the animals are homed and cared for. This is considered to be equal to the market value of the property.

A small amount of out of pocket expenses were repaid to the Trustee in the period.

**5. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	14,612	-
Other pension costs	439	-
	<u>15,051</u>	<u>-</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Animal care staff	<u>1</u>	<u>-</u>

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

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021	7,321	4,538	700	12,559
Additions	1,935	-	-	1,935
	<u>9,256</u>	<u>4,538</u>	<u>700</u>	<u>14,494</u>
<b>DEPRECIATION</b>				
At 1 April 2021	2,419	1,876	231	4,526
Charge for year	1,536	603	231	2,370
	<u>3,955</u>	<u>2,479</u>	<u>462</u>	<u>6,896</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>5,301</u>	<u>2,059</u>	<u>238</u>	<u>7,598</u>
At 31 March 2021	<u>4,902</u>	<u>2,662</u>	<u>469</u>	<u>8,033</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Other debtors	<u>1,774</u>	<u>1,287</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans and overdrafts	3,255	2,041
Trade creditors	1	1
Other creditors	1,200	900
	<u>4,456</u>	<u>2,942</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans	<u>6,000</u>	<u>8,000</u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,472	2,383	30,855
<b>Restricted funds</b>			
Aberdeen Asset Management (Access Project)	2,000	(2,000)	-
Classroom Project	836	(329)	507
Rothschild Project	5,400	(4,069)	1,331
	<u>8,236</u>	<u>(6,398)</u>	<u>1,838</u>
<b>TOTAL FUNDS</b>	<u>36,708</u>	<u>(4,015)</u>	<u>32,693</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	97,800	(95,417)	2,383
<b>Restricted funds</b>			
Pathway Project	1,500	(1,500)	-
Rothschild Project	1	(4,070)	(4,069)
Aberdeen Asset Management (Access Project)	-	(2,000)	(2,000)
Classroom Project	-	(329)	(329)
	<u>1,501</u>	<u>(7,899)</u>	<u>(6,398)</u>
<b>TOTAL FUNDS</b>	<u>99,301</u>	<u>(103,316)</u>	<u>(4,015)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

## 10. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted Funds</b>			
General fund	10,895	17,577	28,472
<b>Restricted Funds</b>			
Aberdeen Asset Management (Access Project)	2,000	-	2,000
Classroom Project	2,782	(1,946)	836
Rothschild Project	-	5,400	5,400
	<u>4,782</u>	<u>3,454</u>	<u>8,236</u>
<b>TOTAL FUNDS</b>	<u>15,677</u>	<u>21,031</u>	<u>36,708</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,866	(45,289)	17,577
<b>Restricted funds</b>			
Pathway Project	500	(500)	-
Classroom Project	-	(1,946)	(1,946)
Rothschild Project	5,400	-	5,400
	<u>5,900</u>	<u>(2,446)</u>	<u>3,454</u>
<b>TOTAL FUNDS</b>	<u>68,766</u>	<u>(47,735)</u>	<u>21,031</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	10,895	19,960	30,855
<b>Restricted funds</b>			
Aberdeen Asset Management (Access Project)	2,000	(2,000)	-
Classroom Project	2,782	(2,275)	507
Rothschild Project	-	1,331	1,331
	<u>4,782</u>	<u>(2,944)</u>	<u>1,838</u>
<b>TOTAL FUNDS</b>	<u>15,677</u>	<u>17,016</u>	<u>32,693</u>

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	160,666	(140,706)	19,960
<b>Restricted funds</b>			
Pathway Project	2,000	(2,000)	-
Rothschild Project	5,401	(4,070)	1,331
Aberdeen Asset Management (Access Project)	-	(2,000)	(2,000)
Classroom Project	-	(2,275)	(2,275)
	<u>7,401</u>	<u>(10,345)</u>	<u>(2,944)</u>
<b>TOTAL FUNDS</b>	<u>168,067</u>	<u>(151,051)</u>	<u>17,016</u>

Curly Tails

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations and pig sponsorship	39,950	25,837
Gift aid	11,419	10,097
Grant funding	20,667	30,722
Visits	11,706	900
	<hr/>	<hr/>
	83,742	67,556
<b>Activities for generating funds</b>		
Events and campaigns	213	885
Merchandise and café sales	15,344	323
	<hr/>	<hr/>
	15,557	1,208
<b>Investment income</b>		
Deposit account interest	2	2
	<hr/>	<hr/>
<b>Total incoming resources</b>	99,301	68,766
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Postage and stationery	2,524	1,662
Website and promotion costs	1,585	727
Event materials	1,865	-
	<hr/>	<hr/>
	5,974	2,389
<b>Fundraising trading: cost of goods sold and other costs</b>		
Merchandise and café costs	6,706	2,976
<b>Charitable activities</b>		
Wages	14,612	-
Pensions	439	-
Other operating leases	25,500	24,000
Rates and water	374	352
Insurance	968	387
Light and heat	1,006	1,250
Repairs to property & fences	17,179	2,716
Sundries	3,163	824
Animal feed and bedding	8,000	2,475
Transport costs	190	350
Veterinary and medical expense	3,246	3,516
Uniforms & protective clothing	1,526	413
Volunteer expenses	1,908	1,128
Cleaning and washroom costs	886	121
Van expenses	2,579	1,162
Sub-contract costs	5,490	-
	<hr/>	<hr/>
	87,066	38,694

This page does not form part of the statutory financial statements

Curly Tails

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
<b>Governance costs</b>		
Accountancy	1,200	900
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	380
<b>Other</b>		
Plant and machinery	1,536	1,361
Motor vehicles	603	804
Computer equipment	231	231
	<u>2,370</u>	<u>2,396</u>
<b>Total resources expended</b>	103,316	47,735
<b>Net (expenditure)/income</b>	<u>(4,015)</u>	<u>21,031</u>

This page does not form part of the statutory financial statements

**CURLY TAILS**

England & Wales - Charity number 1171668

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# Accounts

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Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Furzon Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Curly Tails

Page	
1	Report of the Trustees
2	Independent Examiner's Report
3	Statement of Financial Activities
4	Balance Sheet
5 to 8	Notes to the Financial Statements
9 to 10	Detailed Statement of Financial Activities

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
1171668

#### Principal address

19 Drayton Road  
Newton Longville  
Milton Keynes  
Buckinghamshire  
MK17 0BH

#### Trustees

Mrs D Scott  
Trustee

#### Independent examiner

Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Fuzton Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

##### Risk management

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

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

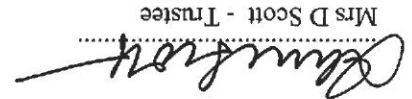
The Charity's objectives are the rescue, rehabilitation and care of unwanted pet pigs and the provision of a safe environment for the animals to enjoy, re-homing them where possible to new, forever homes and, if this is not possible, keeping them for the remainder of their natural lives. No pigs are ever sold, used for meat or for breeding programmes. An animal will only be humanely destroyed by veterinary surgeons if they have no quality of life due to chronic poor health or degeneration through old age.

The charity also incorporates the advancement of learning, education and wellbeing for all abilities and ages through teaching, harmonious and direct interaction with the animals giving enrichment and understanding to both human and porcine life.

##### Public benefit

The Trustee has considered the Charities Commission issued guidelines on public benefit and is satisfied that the Charity fully meets all specified requirements.

Approved by order of the board of trustees on 31<sup>st</sup> Dec 2021, and signed on its behalf by:

  
Mrs D Scott - Trustee

I report on the accounts for the year ended 31 March 2021, which are set out on pages three to eight.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 (the Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

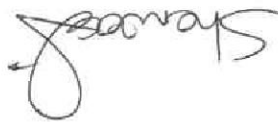
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Sherwoods Ltd  
Chartered Certified Accountants  
1st Floor  
27 Shirwell Crescent  
Furzon Lake  
Milton Keynes  
Buckinghamshire  
MK4 1GA



Date: 5/1/2022


	Unrestricted fund	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Incoming resources from generated funds	61,656	5,900	67,556	52,486
Voluntary income	1,208	-	1,208	15,533
Activities for generating funds	2	-	2	5
Investment income	2	-	2	
Total incoming resources	62,866	5,900	68,766	68,024
<b>RESOURCES EXPENDED</b>				
Costs of generating funds	2,389	-	2,389	6,298
Costs of generating voluntary income	2,976	-	2,976	2,452
Fundraising trading: cost of goods sold and other costs	39,024	2,446	41,470	43,636
Charitable activities	900	-	900	-
Animal care and rehabilitation	45,289	2,446	47,735	52,386
Total resources expended	17,577	3,454	21,031	15,638
<b>NET INCOMING RESOURCES</b>				
RECONCILIATION OF FUNDS				
Total funds brought forward	10,895	4,782	15,677	39
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>28,472</b>	<b>8,236</b>	<b>36,708</b>	<b>15,677</b>

Notes

The notes form part of these financial statements

	Unrestricted fund	Restricted funds	Total funds		Total funds
<b>FIXED ASSETS</b>					
Tangible assets	7,197	836	8,033		7,291
<b>CURRENT ASSETS</b>					
Debtors	1,287	-	1,287		1,504
Cash at bank and in hand	30,930	7,400	38,330		7,782
	32,217	7,400	39,617		9,286
<b>CREDITORS</b>					
Amounts falling due within one year	(2,942)	-	(2,942)	7	(900)
<b>NET CURRENT ASSETS</b>	29,275	7,400	36,675		8,386
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	36,472	8,236	44,708		15,677
<b>CREDITORS</b>					
Amounts falling due after more than one year	(8,000)	-	(8,000)	8	-
<b>NET ASSETS</b>	28,472	8,236	36,708		15,677
<b>FUNDS</b>					
Unrestricted funds	28,472			9	10,895
Restricted funds		8,236			4,782
<b>TOTAL FUNDS</b>	36,708				15,677

The financial statements were approved by the Board of Trustees on 31. Dec 2021 and were signed on its behalf by:

  
Mrs D Scott - Trustee

**1. ACCOUNTING POLICIES****ACCOUNTING CONVENTION**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**INCOMING RESOURCES**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**RESOURCES EXPENDED**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

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

Plant and machinery - 25% on cost  
Motor vehicles - 25% on cost

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**HIRE PURCHASE AND LEASING COMMITMENTS**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. ACTIVITIES FOR GENERATING FUNDS**

Events and campaigns  
Merchandise sales

31.3.21	£	885
31.3.20	£	14,647
		886
		15,533

**3. INVESTMENT INCOME**

Deposit account interest

31.3.21	£	2
31.3.20	£	5

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**TRUSTEES' EXPENSES**

During the year the Charity paid rent of £22,500 to the Trustee, for the use of the land, barns and office, where the animals are housed and cared for. This is considered to be equal to the market value of the property.

A small amount of out of pocket expenses were repaid to the Trustee in the period.

**5. TANGIBLE FIXED ASSETS**

	COST		DEPRECIATION		NET BOOK VALUE	
	At 1 April 2020	At 31 March 2021	At 1 April 2020	Charge for year	At 31 March 2021	At 31 March 2020
Plant and machinery	5,133	7,321	1,058	2,419	4,902	4,075
Motor vehicles	4,288	4,538	1,072	1,876	2,662	3,216
Computer equipment	-	700	-	231	469	-
Totals	9,421	12,559	2,130	4,526	8,033	7,291

**6.****DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other debtors	31.3.21	31.3.20
	£ 1,287	£ 1,504

**7.****CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Bank loans and overdrafts	31.3.21	31.3.20
Trade creditors	£ 2,041	£ -
Other creditors	1	-
	900	900

**8.****CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

Bank loans	31.3.21	31.3.20
	£ 8,000	£ -

## 9. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
<b>Unrestricted funds</b>	10,895	17,577	28,472
General fund			
<b>Restricted funds</b>	2,000	-	2,000
Aberdeen Asset Management (Access Project)			
Classroom Project	2,782	(1,946)	836
Rothschild Project	-	5,400	5,400
<b>TOTAL FUNDS</b>	<b>15,677</b>	<b>21,031</b>	<b>36,708</b>
Net movement in funds, included in the above are as follows:			
<b>Unrestricted funds</b>	£ Incoming resources	£ Resources expended	£ Movement in funds
General fund	62,866	(45,289)	17,577
<b>Restricted funds</b>	500	(500)	-
Pathway Project			
Classroom Project	-	(1,946)	(1,946)
Rothschild Project	5,400	-	5,400
<b>TOTAL FUNDS</b>	<b>68,766</b>	<b>(47,735)</b>	<b>21,031</b>
Comparatives for movement in funds			
	At 1.4.19	Net movement in funds	At 31.3.20
<b>Unrestricted Funds</b>	443	10,452	10,895
General fund			
<b>Restricted Funds</b>	(404)	404	-
Pathway Project			
Aberdeen Asset Management (Access Project)	-	2,000	2,000
Classroom Project	-	2,782	2,782
<b>TOTAL FUNDS</b>	<b>39</b>	<b>15,638</b>	<b>15,677</b>

## 9. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>	£ 57,970	£ (47,518)	£ 10,452
<b>Restricted funds</b>	3,666	(3,262)	404
Pathway Project	2,500	(500)	2,000
Aberdeen Asset Management (Access Project)	3,888	(1,106)	2,782
Classroom Project	10,054	(4,868)	5,186
<b>TOTAL FUNDS</b>	<b>68,024</b>	<b>(52,386)</b>	<b>15,638</b>

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

	At 1.4.19	Net movement in funds	At 31.3.21
<b>Unrestricted funds</b>	£ 443	£ 28,029	£ 28,472
<b>Restricted funds</b>	(404)	404	-
Pathway Project	(404)	404	-
Aberdeen Asset Management (Access Project)	-	2,000	2,000
Classroom Project	-	836	836
Rothschild Project	-	5,400	5,400
<b>TOTAL FUNDS</b>	<b>39</b>	<b>36,669</b>	<b>36,708</b>

as follows:

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>	£ 120,836	£ (92,807)	£ 28,029
<b>Restricted funds</b>	4,166	(3,762)	404
Pathway Project	2,500	(500)	2,000
Aberdeen Asset Management (Access Project)	3,888	(3,052)	836
Classroom Project	5,400	-	5,400
Rothschild Project	15,954	(7,314)	8,640
<b>TOTAL FUNDS</b>	<b>136,790</b>	<b>(100,121)</b>	<b>36,669</b>

£	£	
31,320	31,321	
<b>INCOMING RESOURCES</b>		
		<b>Voluntary income</b>
		Gifts
		Donations and pig sponsorship
24,399	25,837	
5,558	10,097	Gift aid
14,132	30,722	Grant funding
8,396	900	Visits
52,486	67,556	
		<b>Activities for generating funds</b>
		Events and campaigns
14,647	885	Merchandise sales
15,533	1,208	
		<b>Investment income</b>
		Deposit account interest
5	2	
68,024	68,766	<b>Total incoming resources</b>
<b>RESOURCES EXPENDED</b>		
		<b>Costs of generating voluntary income</b>
		Postage and stationery
1,597	1,662	Website and promotion costs
2,275	727	Event materials
6,298	2,389	
		<b>Fundraising trading: cost of goods sold and other costs</b>
		Merchandise for resale
2,452	2,976	
		<b>Charitable activities</b>
		Other operating leases
22,500	24,000	Rates and water
340	352	Insurance
400	387	Light and heat
1,526	1,250	Repairs to property & fences
5,809	2,716	Sundries
696	824	Animal feed and bedding
2,237	2,475	Transport costs
2,622	350	Veterinary and medical expense
1,839	3,516	Uniforms & protective clothing
721	413	Volunteer expenses
411	1,128	Cleaning and washroom costs
328	121	Van expenses
1,614	1,162	
41,043	38,694	

This page does not form part of the statutory financial statements

	31.3.21	£	31.3.20	£
<b>Governance costs</b>	900	-	-	-
<b>Support costs</b>	380	463	1,058	463
Finance				
Bank charges				
Other				
Plant and machinery	1,361	1,058	1,072	1,058
Motor vehicles	804	1,072	-	1,072
Computer equipment	231	-	-	231
<b>Total resources expended</b>	2,396	2,130	52,386	2,130
	47,735		52,386	
<b>Net income</b>	21,031	15,638	15,638	15,638