

HELPFUL HOUNDS ASSISTANCE DOGS

England & Wales · Charity number 1181017

Details

Other names HELPFUL HOUNDS ASSISTANCE DOGS CIC

Status Registered

Legal form CIO

Registered 2018-12-06

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

Contact

Address 13 New Road
Bournemouth
BH10 7DN

Phone 07967147492

Email trustees@helpfulhounds.org.uk

Website www.helpfulhounds.org.uk

Activities

Objects: TO PROVIDE RELIEF AND AN IMPROVED QUALITY OF LIFE FOR YOUNG PEOPLE IN NEED, BY REASON OF SUFFERING ILL HEALTH OR DISABILITY. THIS IS ACHIEVED THROUGH THE TRAINING AND PROVISION OF OUR ASSISTANCE DOGS THAT WILL LET THEM LEAD MORE INDEPENDENT LIVES BOTH AT HOME AND IN THE COMMUNITY. BY BRINGING TRAINED DOGS AND YOUNG PEOPLE (TOGETHER WITH THEIR FAMILY, CARERS OR MEDICAL ADVISORS) HELPFUL HOUNDS CAN HELP THEM OVERCOME SPECIFIC CHALLENGES, IN ORDER TO ENRICH LIVES.

Activities: We change the lives of young people and adults who are disabled, autistic or have Down's Syndrome, PTSD or other emotional issues as well as Schools with Special Needs Students by training and providing Assistance Dogs and Medical Alert Dogs to give a better quality of life and help them become more independent. We cover, mainly, Dorset, Hampshire, and Wiltshire as well as N and SW London.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Disability, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£149,409	£287,935	-	-
2024-11-30	£375,823	£253,882	-	-
2023-11-30	£152,045	£177,193	-	-
2022-11-30	£91,118	£145,383	-	-
2021-11-30	£297,949	£57,618	-	-

Trustees

Name	Role	Appointed
Tina Worthing	Chair	2023-09-28
Hannah Jayne Fielding		2022-09-05
Joanne Louise Spring		2025-04-03
Nagendra Mishra		2025-04-03
PETER JOHN RUFUS		2018-12-06
SALLY BARBARA RUFUS		2018-12-06

HELPFUL HOUNDS ASSISTANCE DOGS

England & Wales - Charity number 1181017

Accounts

Company registration number: CE015816

Charity registration number: 1181017

Helpful Hounds Assistance Dogs

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2025

Helpful Hounds Assistance Dogs

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Helpful Hounds Assistance Dogs

Reference and Administrative Details

Chairman	Stuart Thompson
Trustees	Mr Peter Rufus Ms Tina Worthing Sally Barbara Rufus Hannah Jayne Fielding Naganda Mishra Joanne Louise Spring
Charity Registration Number	1181017
Company Registration Number	CE015816
Registered Office	Pax House New Road Bournemouth BH10 7DN
Accountants	James Husband Accountancy Services Ltd 170 Canford Cliffs Road Poole BH13 7ES

Helpful Hounds Assistance Dogs

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 November 2025.

Trustees

Mr Peter Rufus

Ms Tina Worthing

Sally Barbara Rufus

Hannah Jayne Fielding

Naganda Mishra (appointed 3 April 2025)

Joanne Louise Spring (appointed 3 April 2025)

Helpful Hounds Assistance Dogs

Trustees Report

STRUCTURE, GOVERNANCE AND MANAGEMENT OBJECTIVES

ACHIEVEMENTS AND PERFORMANCE

During the year, we achieved our objectives which were to:

1. Operate in specific areas: currently, Dorset, Hampshire, Wiltshire, Surrey , and London and Devon. In addition, we increased our representation in Essex as well as recruiting additional trainers in Cornwall, Lincolnshire and Gloucester. Each expansion is responding to enquiries and need in that area.
2. To develop support for 45 families dealing with diagnosed Autism, Down's Syndrome, Emotional Issues or Physical Disablement.
3. To have a total of 17 dogs embedded within schools
4. To support 15 adults with trained assistance dogs or those in training with any of our core programmes.
5. To develop Charity Trained Dogs (The Puppy Project). This year we started with three but made the decision to focus trainer's attention on the Owner Trained Programme as we have continued to receive a high level of applications. One puppy had to be rehomed as its temperament became unsuitable, and one has been partnered early and placed under the Owner Trained Programme.
6. To continue developing relationships to create and develop the foundations for a secure core funding input that will allow us to focus on developing new initiatives that will, in turn, support more families and schools.

The charity operation continues to be led by Peter Rufus who is a Trustee as well as the CEO (Volunteer) reporting to the Trustees. This is formally on a quarterly basis but with open access to discuss any issues that required attention with decisions confirmed in writing or as subject to a Board Resolution.

During the year, two of our long-term Trustees resigned because of ongoing health issues (Sally Harvey and Anne Grey). We are grateful for the time they spent with Helpful Hounds and delighted that both have accepted the role of "Lifetime Ambassador".

To replace them, Joe Spring, a Solicitor has joined the Trustees together with Nagendra Mishra who is the MD of a number of technology and consultant companies. We are looking forward in the next year to working closely with them.

Helpful Hounds Assistance Dogs

Trustees' Report

During the year, Helpful Hounds has also created a new structure of existing staff and volunteers (A Senior Board), led by the CEO that reports back to the Trustees

Reporting to the Senior Board are 27 specialist dog trainers who mainly work part time an increase of 10 since last year, (two are paid full time, six part time and the others are part time volunteers). Unfortunately, we have lost 3 trainers, two because of health issues and one retired. Helpful Hounds trainers are responsible for working with the families, and adults that we support as well as the special needs schools and schools/colleges with special needs students where we embed an assistance dog. This means that not only do our trainers need dog training/behaviourist qualifications, but they also need experience and qualifications in working with special needs children.

Added to this all of our staff and volunteers working with families or schools have Enhanced DBS as well as Safeguarding Children Level 2, together with Human First Aid and Mental Health First Aid.

During the year we have retained our volunteers that support strategy and marketing, CSR fund raising, new applications, marketing as well as the Finance Manager. In addition, we have recruited a volunteer PR Manager and a part time Training Admin Manager (previously a volunteer): most are now part of the Senior Board.

The issue of diversity is a subject of continuing focus, now that the Charity is growing (with a total of 29 Staff, volunteers and Trustees) with the result that:

- Four of the seven Trustees are female
- Two of the Trustees use wheelchairs
- Twenty-four of our trainers are female
- Three of our people are under 30 .

In our report, last year, we highlighted a concerning slowdown in grant funding from charitable trusts and foundations which has continued during this financial year. This mirrors broader trends in the UK charity sector, where competition for grants has intensified, with application success rates reportedly having over 16 applications per available grant. Additionally, public funding cuts and increased financial pressures on charities have exacerbated the funding challenges, with 65% of charities expecting conditions to worsen in 2026. Rising operational costs have further strained resources, leading to closures of smaller charities and even some bigger ones, and heightened competition for available funding. These factors collectively contribute to the challenges we are experiencing in securing grants as well as increased pressure on the budget.

In response:

- We have continued to plan for diversify in our income streams, focusing on the longer-term development of legacy giving and expanding our outreach to corporate businesses, to ensure long-term sustainability. We are also seeking to secure larger, more strategic grant funding from Children in Need, and The National Lottery Fund: Reaching Communities.
- We have looked at all expenses and, accepting that a major cost is salaries have looked for ways of reducing the overhead to ensure we are aiming our resources at the heart of the charity, namely the families and schools we support together with the training and welfare of the dogs.

In addition, we have remained cautious with regard to infections of all types in view of the vulnerable families we support, as well as the vulnerability of some of our staff and volunteers.

In March 2023, Helpful Hounds was accepted as a candidate of Assistance Dogs International and Assistance Dogs UK. The work continues to align our practices and administration to achieve full membership by the end of 2026. This has been slowed by the need to respond to the ever-growing demand for our support, but the new Board is now committed to the outcome

Helpful Hounds Assistance Dogs

Trustees' Report

The Restricted Funds highlighted in our 2024 Accounts have been utilised during the year which has resulted in a drop in our reserves. These, however, still fell within our Reserve Policy during the year.

Whilst our funding for Alternative Provision Education was on target, our general fund raising was below the previous year, as a result of the influences mentioned earlier. However, other expense lines were reduced to minimize the impact. Two legacies that were expected in this financial year will now be received next year (totalling £60,000). The impact of this will be dealt with in the financial review.

We have to thank those organisations that have supported us during the year including, The National Lottery Community Fund, The Dorset Community Fund, Doyly Carte Charitable Trust, Alice Ellen Cooper Dean Foundation, We have also, received local support from, Tesco, ASDA, Cascades (Portsmouth), 180 Degrees Gym as well as The Westbourne Rotary, our schools and families and local clubs/organisations. All of this support is gratefully received and helps the Charity to work with more recipients.

In July 2023 Helpful Hounds was appointed as an Official Charity Partner of AFC Bournemouth for the 2023/4, and 2024/54 seasons which finished in July 2025. This is an excellent endorsement of the work we are doing in the local community, and we will be working to consolidate the relationship.

In addition, we have also developed charity partnerships with Steele Raymond, Solicitors, Fox Tailoring and The Crane Valley Golf Club as part of our corporate diversification programme.

Last year we announced intention to develop a new team that would support local community facilities and hubs through the visits of "Community Dogs" and their handlers. This involves visits to care homes, nursing homes, dementia care, mental health hospitals, end of life hospices as well as homeless charities, universities and colleges. The service has now been tested with a small team of existing handlers/trainers, and the initial results have been excellent with great feedback, especially within dementia care. We are ready to launch this more fully with over 14 volunteer handlers but are waiting for approval of our change of Objects that was submitted to the Charities Commission in March 2025 which was approved after the end of the financial year.

During 2025 Helpful Hounds has developed a programme to assess the impact of our work with families and schools. The Schools Impact report will be rolled out in 2026 but the results from the family feedback showed significant results. Importantly, young people's anxiety reduces with a Helpful Hounds Assistance Dog from being anxious 90-100% of the time to 20-50% of the time. In addition, sectors such as independence, quality of life and participation in public and social activities, showed significant improvements as well.

FINANCIAL REVIEW PUBLIC BENEFIT

The Trustees confirm that they have complied with section 4 of the Charities Act 2006 having due regard to the Charity Commission guidance on public benefit.

The year was also one of continuing to make new contacts and developing the brand recognition of Helpful Hounds, through our association with DCMHA (Dorset Community Mental Health Alliance), Bournemouth University, the Dorset Chamber of Commerce, Bournemouth Chamber of Trade, Arts University Bournemouth, Solent University, AFC Bournemouth, Agria Insurance, Barchester Group Care Homes, BBX and various trading groups as well as radio appearances and written articles.

In 2026, ImpactusAll will partner with us to significantly strengthen our donor outreach, with a focus on securing new corporate donor income. This will be underpinned by an internal programme that embeds best practice for how we work as a modern organisation, helping to ensure our team remains strong and sustainable as we grow. In addition, *Train it Forward* will help us secure additional unrestricted funding.

The objective of all of this activity is to raise awareness of how we can help families, adults and schools within the communities we operate, to highlight the impact that a well-trained assistance dog can make, especially (but not limited to), in the areas of autism and learning difficulties. It also creates background for organisations that might provide funding so that we can expand Helpful Hounds wider in the communities.

Helpful Hounds Assistance Dogs

Trustees' Report

Whilst Covid is little talked about currently, it did set a precedent for developing practices to safeguard vulnerable families/adults as far as possible from viruses and infections found spreading within the country. We have to reassure those families and schools that we support, or places such as universities and care homes that we visit, that their continuing health is a matter of priority for us.

The financial model remains the same in keeping our basic overheads low, working as far as is possible with volunteer staff. Volunteers include a full-time CEO as well as a high number of Trainers and key people within our support staff. It is our Policy to treat the recruitment and development of all people whether Volunteers or Staff in the same way and all have to pass our "Safer Recruitment" Programme. As Helpful Hounds has grown we have recognised that, in certain areas, there is a need to have paid employees, in order that we can focus our efforts on the heart of our Charity: training (and supporting the welfare) of more assistance dogs and supporting more families and schools.

We recognise that there are certain constraints to working totally with volunteers with the business planning, budgeting and management skills required. As a result, our business plan and budgets for the next five years are acknowledging the key roles that would benefit for a permanent paid role. So far, the major remuneration has been invested in some of our longer-term trainers. Of the 27 trainers, nine are now remunerated (two full time and six part time), while others are volunteering as an initial commitment to the Charity before being salaried. The majority are in the position of wishing to continue as volunteers.

It must be remembered that training assistance dogs is a longer-term activity, taking between two and two and a half years for each dog. This means that our growth needs to be firmly controlled with a clear balance between four factors:

1. The available revenue
2. The number of trainers
3. The number of dogs under training
4. Overhead expenses

Our overriding objective is to recruit more trainers with the right qualifications and experience. Our preference is for IMDT trained trainers, although other qualifications are accepted. The prime requirement for a trainer is a calm temperament combined with consistent approach and perseverance. This initiative is under way and will be a continuing feature of our development.

The majority of our trainers also have special needs experience or qualifications in addition to their dog training qualifications.

During the year we raised £127,476 from our normal activities. This included grants and major donations, contributions from Alternative Provision Education work, individual donations as well as funds from collections and external events (mainly in the summer). Our objective is to create sustainable growth and therefore the Trustees agreed in 2024 that the following projects should be progressed and a budget of £118k was allocated from reserves for:

1. Puppy Project: 3 Charity Puppies per year at £6,000 pa over two years (£36k)
2. Additional part time salaried trainers: 4 at £12,000 salary pa plus pension and NI. (£48,000)
3. Investment into charity development through consultancy and fundraising, using external consultants, as well as volunteers (£34,000)

Helpful Hounds Assistance Dogs

Trustees' Report

These "Allocated Funds" were used as appropriate during the year which has also reduced our reserves as planned. The budget not being used for year two of The Puppy Project (£12,000) will be returned to the general fund.

Against this our revenue for the same period from all sources was £149,409, of which £13,500 came from grants and Trusts.

The annual report was approved by the trustees of the charity on 24 March 2026 and signed on its behalf by:

Peter Rufus

.....

Mr Peter Rufus
Trustee

Helpful Hounds Assistance Dogs

Independent Examiner's Report to the trustees of Helpful Hounds Assistance Dogs ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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.

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:

1. accounting records were not kept in respect of Helpful Hounds Assistance Dogs as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts 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 accounts to be reached.

James Husband

.....
James Husband Accountancy Services Ltd
170 Canford Cliffs Road
Poole
BH13 7ES

24 March 2026

Helpful Hounds Assistance Dogs

Statement of Financial Activities for the Year Ended 30 November 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	140,977	140,977	370,196
Investment income	4	<u>8,432</u>	<u>8,432</u>	<u>5,627</u>
Total income		<u>149,409</u>	<u>149,409</u>	<u>375,823</u>
Expenditure on:				
Charitable activities		<u>(287,935)</u>	<u>(287,935)</u>	<u>(253,882)</u>
Total expenditure		<u>(287,935)</u>	<u>(287,935)</u>	<u>(253,882)</u>
Net (expenditure)/income		<u>(138,526)</u>	<u>(138,526)</u>	<u>121,941</u>
Net movement in funds		(138,526)	(138,526)	121,941
Reconciliation of funds				
Total funds brought forward		<u>294,611</u>	<u>294,611</u>	<u>172,920</u>
Total funds carried forward	12	<u><u>156,085</u></u>	<u><u>156,085</u></u>	<u><u>294,861</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 12.

The notes on pages 10 to 16 form an integral part of these financial statements.

Helpful Hounds Assistance Dogs
(Registration number: CE015816)
Balance Sheet as at 30 November 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	1,182	9,610
Current assets			
Debtors	9	-	7,946
Cash at bank and in hand	10	<u>165,400</u>	<u>278,663</u>
		165,400	286,609
Creditors: Amounts falling due within one year	11	<u>(10,497)</u>	<u>(1,358)</u>
Net current assets		<u>154,903</u>	<u>285,251</u>
Net assets		<u><u>156,085</u></u>	<u><u>294,861</u></u>
Funds of the charity:			
Unrestricted income funds			
Designated Funds		78,000	178,000
General Funds		<u>78,085</u>	<u>116,861</u>
Total unrestricted funds		<u>156,085</u>	<u>294,861</u>
Total funds	12	<u><u>156,085</u></u>	<u><u>294,861</u></u>

For the financial year ending 30 November 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 24 March 2026 and signed on their behalf by:

Peter Rufus

 Mr Peter Rufus
 Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Pax House
New Road
Bournemouth
BH10 7DN

These financial statements were authorised for issue by the trustees on 24 March 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Helpful Hounds Assistance Dogs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Straight Line
Equipment	15% Straight Line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

3 Income from donations and legacies

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2025

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	96,954	96,954
Legacies	12,222	12,222
Grants, including capital grants;		
Grants from other charities	13,500	13,500
Regular giving and capital donations	18,301	18,301
Total for 2025	140,977	140,977
Total for 2024	370,196	370,196

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	8,432	8,432
Total for 2025	8,432	8,432
Total for 2024	5,627	5,627

5 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	9,134	16,808

6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	7	6

No employee received emoluments of more than £60,000 during the year.

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2025

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 December 2024	919	66,582	67,501
Additions	706	-	706
At 30 November 2025	1,625	66,582	68,207
Depreciation			
At 1 December 2024	305	57,586	57,891
Charge for the year	138	8,996	9,134
At 30 November 2025	443	66,582	67,025
Net book value			
At 30 November 2025	1,182	-	1,182
At 30 November 2024	614	8,996	9,610

9 Debtors

	2025 £	2024 £
Trade debtors	-	7,361
Other debtors	-	585
	-	7,946

10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	165,400	278,663

11 Creditors: amounts falling due within one year

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2025

	2025 £	2024 £
Trade creditors	5,507	-
Other taxation and social security	3,279	-
Other creditors	661	308
Accruals	1,050	1,050
	10,497	1,358

12 Funds

	Balance at 1 December 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 November 2025 £
Unrestricted funds					
General	116,611	149,409	(287,935)	100,000	78,085
Designated	178,000	-	-	(100,000)	78,000
Total funds	294,611	149,409	(287,935)	-	156,085

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2025

13 Designated Funds

The following funds have been set aside for designated purposes:

	2025 £	2024 £	2023 £
Puppy Project			
Brought Forward	144,000	120,000	120,000
Expensed	(66,000)	(60,000)	-
Additional Funds	-	84,000	-
Total Funds	<u>78,000</u>	<u>144,000</u>	<u>120,000</u>
	2025 £	2024 £	2023 £
Charity Development			
Brought Forward	34,000	4,800	4,800
Expensed	(34,000)	(4,800)	-
Additional Funds	-	34,000	-
Total Funds	<u>-</u>	<u>34,000</u>	<u>4,800</u>

Helpful Hounds Assistance Dogs

Statement of Financial Activities by fund for the Year Ended 30 November 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	140,977	370,196
Investment income	<u>8,432</u>	<u>5,627</u>
Total income	<u>149,409</u>	<u>375,823</u>
Expenditure on:		
Charitable activities	<u>(287,935)</u>	<u>(253,882)</u>
Total expenditure	<u>(287,935)</u>	<u>(253,882)</u>
Net (expenditure)/income	(138,526)	121,941
Transfers between funds	<u>-</u>	<u>10,000</u>
Net movement in funds	(138,526)	131,941
Reconciliation of funds		
Total funds brought forward	<u>294,611</u>	<u>162,920</u>
Total funds carried forward	<u><u>156,085</u></u>	<u><u>294,861</u></u>

Helpful Hounds Assistance Dogs

Statement of Financial Activities by fund for the Year Ended 30 November 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)	-	-
Transfers between funds	-	(10,000)
Reconciliation of funds		
Total funds brought forward	-	10,000
Total funds carried forward	-	-

Helpful Hounds Assistance Dogs

Detailed Statement of Financial Activities for the Year Ended 30 November 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	140,977	370,196
Investment income (analysed below)	8,432	5,627
Total income	<u>149,409</u>	<u>375,823</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(287,935)</u>	<u>(253,882)</u>
Total expenditure	<u>(287,935)</u>	<u>(253,882)</u>
Net (expenditure)/income	<u>(138,526)</u>	<u>121,941</u>
Net movement in funds	(138,526)	121,941
Reconciliation of funds		
Total funds brought forward	<u>294,611</u>	<u>172,920</u>
Total funds carried forward	<u><u>156,085</u></u>	<u><u>294,861</u></u>

Helpful Hounds Assistance Dogs

Detailed Statement of Financial Activities for the Year Ended 30 November 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Personal Donations One Off	12,222	186,744
Corporate Donations	67,937	95,153
Personal Donations Monthly	18,301	11,335
Collections and Events	6,366	7,506
Alternative Provision	22,651	69,458
Grants receivable (Not restricted)	13,500	-
	<u>140,977</u>	<u>370,196</u>
<i>Investment income</i>		
Interest on cash deposits	8,432	5,627
	<u>8,432</u>	<u>5,627</u>
<i>Charitable activities</i>		
Dog Supplies	-	(4,111)
Wages and salaries	(178,259)	(137,410)
Dog and Training Equipment	(7,657)	(8,339)
Insurance	(3,836)	(1,482)
Travel and Subsistence	(9,929)	(7,886)
Repairs and renewals	-	(488)
General Expenses	(1,425)	(1,733)
Subscriptions	(2,102)	(1,256)
Advertising and Promotional	(9,007)	(8,102)
Consulting and professional fees	(28,172)	(21,199)
Veterinary Fees	(8,420)	(15,746)
Legal and professional fees	-	(2,050)
Depreciation of motor vehicles	(8,996)	(16,646)
Depreciation of office equipment	(138)	(162)
Staff training	(20,932)	(19,537)
Telephone and fax	(514)	(510)
Computer software and maintenance costs	(3,509)	(3,210)
Printing, postage and stationery	(364)	(400)
Motor expenses	(1,397)	(1,996)
Accountancy fees	(2,875)	(1,619)
Bank charges	(403)	-
	<u>(287,935)</u>	<u>(253,882)</u>

This page does not form part of the statutory financial statements.

HELPFUL HOUNDS ASSISTANCE DOGS

England & Wales - Charity number 1181017

Accounts

Company registration number: CE015816

Charity registration number: 1181017

Helpful Hounds Assistance Dogs

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2024

Helpful Hounds Assistance Dogs

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Helpful Hounds Assistance Dogs

Reference and Administrative Details

Chairman	Stuart Thompson
Trustees	Mr Peter Rufus Ms Tina Worthing Anne Gray Sally Barbara Rufus Sally Harvey Hannah Jayne Fielding
Charity Registration Number	1181017
Company Registration Number	CE015816
Registered Office	Pax House New Road Bournemouth BH10 7DN
Accountants	James Husband Accountancy Services Ltd 170 Canford Cliffs Road Poole BH13 7ES

Helpful Hounds Assistance Dogs

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 November 2024.

Helpful Hounds Assistance Dogs (Company registered by guarantee) Charity registered number 1181017 The trustees present their report with the financial statements for the year ended 30th November 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT OBJECTIVES AND ACTIVITIES

ACHIEVEMENTS AND PERFORMANCE

During the year, we achieved our objectives which were to:

1. Operate in specific areas: currently, Dorset, Hampshire, Wiltshire, Surrey , and London. In additions parts of Devon and Essex were developed.
2. To develop support for 40 families dealing with diagnosed Autism, Down's Syndrome, Emotional Issues or Physical Disablement
3. To have a total of 17 dogs embedded within Schools
4. To support 15 adults with trained Assistance Dogs or those in training with any of our core issues
5. To develop our Puppy Project with five dogs under training within Helpful Hounds itself (as opposed to the Families)
6. To continue developing relationships to create and develop the foundations for a secure Core Funding input that will allow us to focus on developing new initiatives that will, in turn, support more families and schools.

The Charity continues to be led by Peter Rufus as the CEO (Volunteer) reporting to the Trustees. This is formally on a quarterly basis but with open access to discuss any issues that required attention with decisions confirmed in writing or as subject to a Board Resolution.

Reporting to the CEO are seventeen specialist dog trainers who mainly work part time an increase of two since last year. These trainers are responsible for working with the families, and adults that we support as well as the Special Needs Schools and Schools/Colleges with Special Needs Students where we embed an Assistance Dog. This means that not only do our Trainers need Dog Training/Behaviourist Qualifications, but they also need experience and qualifications in working with Special Needs Children. Added to this all of our Staff and Volunteers working with Families or Schools have Enhanced DBS as well as Safeguarding Children Level 2.

In addition, during the year we have retained our volunteers that support Strategy and Marketing, CSR Fund Raising, New Applications, Marketing as well as the Finance Manager. In addition, we have recruited a Volunteer PR Manager and a Volunteer Training Admin Manager: Both providing part time support for the Charity.

The issue of diversity is a subject of continuing focus, now that the Charity is growing (with a total of 29 Staff, Volunteers and Trustees) with the result that: • Five of the seven Trustees are female • Three of the Trustees use wheelchairs • One of the Trustees has Parkinson's • Thirteen of our Trainers are female • One of our Trainers uses a wheelchair and has a Medical Alert Dog • Three of our people are under 30 .

Helpful Hounds Assistance Dogs

Trustees' Report

At Helpful Hounds, last year and the first months of the new financial year have highlighted a concerning slowdown in grant funding from charitable trusts and foundations. This mirrors broader trends in the UK charity sector, where competition for grants has intensified, with application success rates reportedly requiring up to 15 applications per successful grant. Additionally, public funding cuts and increased financial pressures on charities have exacerbated the funding challenges, with 65% of charities expecting conditions to worsen in 2025. Rising operational costs and donor fatigue have further strained resources, leading to closures of smaller charities and even some bigger ones, and heightened competition for available funding. These factors collectively contribute to the challenges we are experiencing in securing grants. In response, we have recognised the need to diversify our income streams, focusing on building knowledge about legacy giving and expanding our outreach to corporate businesses to ensure long-term sustainability.

In Addition, we have still needed to be cautious with regard to infections of all types in view of the vulnerable families that we support as well as the vulnerability of some of our Helpful Hounds Staff and Volunteers.

In March 2023, Helpful Hounds was accepted as a Candidate of Assistance Dogs International And Assistance Dogs UK. We have been working to align our practices and administration to achieve full membership by the second quarter of 2026.

Our general fund raising, including that from Alternative Provision Education, was above the previous year, although our reserves have now reduced to a more normal level expected by Trusts and Funders. However, the legacy from three years ago and smaller, subsequent amounts, has created a significant input to help fund our growth in an otherwise difficult time. The impact of this will be dealt with in the financial review. For our fund raising we have to thank those organisations that have supported us, during the year including, Doyly Carte Charitable Trust, De Byre Charitable Foundation, Edgar Lawley Foundation, The Hendy Foundation, Anton Jurgens Charitable Trust, Bailey Thomas Charitable Trust, Garfield Weston Foundation, Marsh Christian Trust, and Children In Need. We also, received local support from Tesco, ASDA, Morrisons, Cascades (Portsmouth) as well as The Westbourne Rotary, our Schools and families and local clubs/organisations. All of this support is gratefully received and helps the Charity to work with more recipients.

In July 2023 Helpful Hounds was appointed as an Official Charity Partner of AFC Bournemouth for the 2023/4 season which continued into the 2024/5 Season. This is an excellent endorsement of the work we are doing in the local community, and we will be working to make the most of this to develop and promote the services we offer. In addition, we have also developed Charity Partnerships with Steele Raymond, Solicitors and The Crane Valley Golf Club as part of our corporate diversification programme.

Last year, we announced the development of a new team that would support local community facilities and hubs through the visits of "Community Dogs" and their Handlers. This involves visits to Care Homes, Nursing Homes, Dementia Care, Mental Health Hospitals, End of Life Hospices as well as Homeless Charities, Universities and Colleges. The service has now been tested with a small team of existing handlers/trainers and the initial results have been excellent with great feedback, especially within the Dementia Care area. It is now our intention to expand this area, further, by recruiting and assessing more dogs to join the group. It will run alongside the primary work of the Charity without impacting the work there.

FINANCIAL REVIEW PUBLIC BENEFIT

The trustees confirm that they have complied with section 4 of the Charities Act 2006 having due regard to the Charity Commission guidance on public benefit.

Helpful Hounds Assistance Dogs

Trustees' Report

The year was also one of continuing to make new contacts and developing the brand recognition of Helpful Hounds, through our Association with DCMHA (Dorset Community Mental Health Alliance), Bournemouth University, the Dorset Chamber of Commerce, Bournemouth Chamber of Trade, Arts University Bournemouth, Solent University, AFC Bournemouth, Agria Insurance, Barchester Group Care Homes, , BBX and various trading groups as well as radio appearances and written articles. The objective of all of this activity is to raise awareness of how we can help families, adults and Schools within the communities we operate, to highlight the impact that a well-trained Assistance Dog can make, especially (but not limited to), in the areas of Autism and learning difficulties. It also creates background for organisations that might provide funding so that we can expand Helpful Hounds wider in the communities.

Whilst Covid is little talked about, currently, it did set a precedent for developing practices to safeguard vulnerable families/adults to safeguard as far as possible from the selection of viruses and infections found spreading within the country. We have to reassure those families and Schools that we support or places such as Universities and Care Homes that we visit that their continuing health is a matter of priority for us.

The Financial Model remains the same in keeping our basic overheads low, working mainly with Volunteer Staff in order that we can focus our efforts on the heart of our Charity: Training more Assistance Dogs and supporting more families and Schools. However, we recognise that there are certain constraints to working totally with Volunteers as the Charity expands with the business planning, budgeting and management skills required. As a result, our business plan and budgets for the next five years are acknowledging the key roles that would benefit for a permanent paid role.

So far, the major remuneration has gone to some of our longer-term trainers. Of the 17 Trainers, nine Trainers are now remunerated (two full time and seven part time), while others are Volunteering as an initial commitment to the Charity before being salaried. The majority are in the position of wishing to continue as Volunteers.

It must be remembered that training Assistance Dogs is a longer-term activity, taking between two and two and a half years for each dog. This means that our growth needs to be firmly controlled with a clear balance between four factors:

1. The available Revenue
2. The number of Trainers
3. The number of dogs under training
3. Overhead expenses

Our overriding objective is to recruit more Trainers with the right qualifications and experience. Our preference is for IMDT trained Trainers, although other qualifications are accepted. The prime requirement for a trainer is a calm temperament combined with consistent approach and perseverance! This initiative is under way and will be an ongoing feature of our development. The majority of our Trainers also have Special Needs experience, in addition to their dog training qualifications.

During the year we raised £368,894) from our normal activities. This included Grants and major donations, contributions from Alternative Provision Education work, individual donations as well as funds from collections and external events (Mainly in the summer)

Our objective is to create sustainable growth and therefore The Trustees have agreed that the following projects should be progressed and a budget of £118k has been allocated for:

1. Puppy Project: 3 Charity Puppies per year at £6,000 pa over two years (£36k)
2. Additional Part Time Salaried Trainers: 4 at £12,000 salary pa plus pension and NI. (£48,000)

Helpful Hounds Assistance Dogs

Trustees' Report

3. Investment into charity development through consultancy and fundraising, using external Consultants, as well as Volunteers (£34,000)

The annual report was approved by the trustees of the charity on 3 April 2025 and signed on its behalf by:

Peter Rufus

.....
Mr Peter Rufus
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Helpful Hounds Assistance Dogs
for the Year Ended 30 November 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Helpful Hounds Assistance Dogs for the year ended 30 November 2024 as set out on pages 7 to 15 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Helpful Hounds Assistance Dogs, as a body, in accordance with the terms of our engagement letter dated 19 December 2024. Our work has been undertaken solely to prepare for your approval the financial statements of Helpful Hounds Assistance Dogs and state those matters that we have agreed to state to the board of directors of Helpful Hounds Assistance Dogs, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Helpful Hounds Assistance Dogs and its board of directors as a body for our work or for this report.

It is your duty to ensure that Helpful Hounds Assistance Dogs has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Helpful Hounds Assistance Dogs. You consider that Helpful Hounds Assistance Dogs is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Helpful Hounds Assistance Dogs. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

James Husband

James Husband Accountancy Services Ltd
170 Canford Cliffs Road
Poole
BH13 7ES
3 April 2025

Helpful Hounds Assistance Dogs

Statement of Financial Activities for the Year Ended 30 November 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	370,196	-	370,196	142,270
Investment income	4	<u>5,627</u>	<u>-</u>	<u>5,627</u>	<u>-</u>
Total income		<u>375,823</u>	<u>-</u>	<u>375,823</u>	<u>142,270</u>
Expenditure on:					
Charitable activities		<u>(253,882)</u>	<u>-</u>	<u>(253,882)</u>	<u>(177,191)</u>
Total expenditure		<u>(253,882)</u>	<u>-</u>	<u>(253,882)</u>	<u>(177,191)</u>
Net income/(expenditure)		121,941	-	121,941	(34,921)
Transfers between funds		<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
Net movement in funds		131,941	(10,000)	121,941	(34,921)
Reconciliation of funds					
Total funds brought forward		<u>162,920</u>	<u>10,000</u>	<u>172,920</u>	<u>207,841</u>
Total funds carried forward	11	<u><u>294,861</u></u>	<u><u>-</u></u>	<u><u>294,861</u></u>	<u><u>172,920</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 11.

The notes on pages 9 to 15 form an integral part of these financial statements.

Helpful Hounds Assistance Dogs
(Registration number: CE015816)
Balance Sheet as at 30 November 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	9,610	26,418
Current assets			
Debtors	8	7,946	369
Cash at bank and in hand	9	<u>278,663</u>	<u>151,328</u>
		286,609	151,697
Creditors: Amounts falling due within one year	10	<u>(1,358)</u>	<u>(5,195)</u>
Net current assets		<u>285,251</u>	<u>146,502</u>
Net assets		<u>294,861</u>	<u>172,920</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	10,000
Unrestricted income funds			
Designated Funds		178,000	124,800
General Funds		<u>116,861</u>	<u>38,120</u>
Total unrestricted funds		<u>294,861</u>	<u>162,920</u>
Total funds	11	<u>294,861</u>	<u>172,920</u>

For the financial year ending 30 November 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 3 April 2025 and signed on their behalf by:

Peter Rufus

.....
Mr Peter Rufus
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2024

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Pax House
New Road
Bournemouth
BH10 7DN

These financial statements were authorised for issue by the trustees on 3 April 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Helpful Hounds Assistance Dogs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Straight Line
Equipment	15% Straight Line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	172,117	172,117
Legacies	186,744	186,744
Regular giving and capital donations	11,335	11,335
Total for 2024	370,196	370,196
Total for 2023	142,270	142,270

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2024

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>5,627</u>	<u>5,627</u>
Total for 2024	<u><u>5,627</u></u>	<u><u>5,627</u></u>

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2024

5 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	16,808	17,263

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 December 2023	919	66,582	67,501
At 30 November 2024	919	66,582	67,501
Depreciation			
At 1 December 2023	143	40,940	41,083
Charge for the year	162	16,646	16,808
At 30 November 2024	305	57,586	57,891
Net book value			
At 30 November 2024	614	8,996	9,610
At 30 November 2023	776	25,642	26,418

8 Debtors

	2024 £	2023 £
Trade debtors	7,361	-
Other debtors	585	369
	7,946	369

9 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	278,663	151,328

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2024

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	3,721
Other creditors	308	309
Accruals	1,050	1,165
	1,358	5,195

11 Funds

	Balance at 1 December 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 November 2024 £
Unrestricted funds					
General	38,120	375,823	(253,882)	(43,200)	116,861
Designated	124,800	-	-	53,200	178,000
Total unrestricted funds	162,920	375,823	(253,882)	10,000	294,861
Restricted funds	10,000	-	-	(10,000)	-
Total funds	172,920	375,823	(253,882)	-	294,861

Helpful Hounds Assistance Dogs

Notes to the Financial Statements for the Year Ended 30 November 2024

12 Designated Funds

The following funds have been set aside for designated purposes:

	2024 £	2023 £
Puppy Project		
Brought Forward	120,000	120,000
Expensed	(60,000)	-
Additional Funds	84,000	-
Total Funds	<u>144,000</u>	<u>120,000</u>
	2024 £	2023 £
Charity Development		
Brought Forward	4,800	4,800
Expensed	(4,800)	-
Additional Funds	34,000	-
Total Funds	<u>34,000</u>	<u>4,800</u>

Helpful Hounds Assistance Dogs

Statement of Financial Activities by fund for the Year Ended 30 November 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	370,196	142,270
Investment income	<u>5,627</u>	<u>-</u>
Total income	<u>375,823</u>	<u>142,270</u>
Expenditure on:		
Charitable activities	<u>(253,882)</u>	<u>(177,191)</u>
Total expenditure	<u>(253,882)</u>	<u>(177,191)</u>
Net income/(expenditure)	121,941	(34,921)
Transfers between funds	<u>10,000</u>	<u>-</u>
Net movement in funds	131,941	(34,921)
Reconciliation of funds		
Total funds brought forward	<u>162,920</u>	<u>197,841</u>
Total funds carried forward	<u><u>294,861</u></u>	<u><u>162,920</u></u>

This page does not form part of the statutory financial statements.

Helpful Hounds Assistance Dogs

Statement of Financial Activities by fund for the Year Ended 30 November 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)	-	-
Transfers between funds	(10,000)	-
Reconciliation of funds		
Total funds brought forward	<u>10,000</u>	<u>10,000</u>
Total funds carried forward	<u>-</u>	<u>10,000</u>

This page does not form part of the statutory financial statements.
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Helpful Hounds Assistance Dogs

Detailed Statement of Financial Activities for the Year Ended 30 November 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	370,196	142,270
Investment income (analysed below)	5,627	-
Total income	<u>375,823</u>	<u>142,270</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(253,882)</u>	<u>(177,191)</u>
Total expenditure	<u>(253,882)</u>	<u>(177,191)</u>
Net income/(expenditure)	<u>121,941</u>	<u>(34,921)</u>
Net movement in funds	121,941	(34,921)
Reconciliation of funds		
Total funds brought forward	<u>172,920</u>	<u>207,841</u>
Total funds carried forward	<u><u>294,861</u></u>	<u><u>172,920</u></u>

This page does not form part of the statutory financial statements.

Helpful Hounds Assistance Dogs

Detailed Statement of Financial Activities for the Year Ended 30 November 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Personal Donations One Off	186,744	24,471
Corporate Donations	95,153	62,957
Personal Donations Monthly	11,335	5,734
Collections and Events	7,506	3,062
Alternative Provision	69,458	39,366
Other income	-	6,680
	<u>370,196</u>	<u>142,270</u>
<i>Investment income</i>		
Interest on cash deposits	5,627	-
	<u>5,627</u>	<u>-</u>
<i>Charitable activities</i>		
Dog Supplies	(4,111)	(2,712)
Wages and salaries	(137,410)	(104,191)
Dog and Training Equipment	(8,339)	(5,286)
Insurance	(1,482)	(1,005)
Travel and Subsistence	(7,886)	(6,465)
Light, heat and power	-	(120)
Repairs and renewals	(488)	(6)
General Expenses	(1,733)	(950)
Subscriptions	(1,256)	(960)
Advertising and Promotional	(8,102)	(4,063)
Consulting and professional fees	(21,199)	(11,045)
Veterinary Fees	(15,746)	(9,910)
Legal and professional fees	(2,050)	-
Depreciation of motor vehicles	(16,646)	(16,646)
Depreciation of office equipment	(162)	(617)
Staff training	(19,537)	(5,065)
Telephone and fax	(510)	(490)
Computer software and maintenance costs	(3,210)	(2,614)
Printing, postage and stationery	(400)	(453)
Motor expenses	(1,996)	(2,943)
Accountancy fees	(1,619)	(1,650)
	<u>(253,882)</u>	<u>(177,191)</u>

This page does not form part of the statutory financial statements.

CERTIFICATE *of* SIGNATURE

REF. NUMBER
Y2UUG-CMHMM-ANHS8-ZUCRA

DOCUMENT COMPLETED BY ALL PARTIES ON
14 APR 2025 10:50:24 UTC

SIGNER

JAMES HUSBAND

EMAIL
JAMES.HUSBAND@AIMS.CO.UK

TIMESTAMP

SENT
14 APR 2025 10:37:06 UTC

VIEWED
14 APR 2025 10:44:46 UTC

SIGNED
14 APR 2025 10:45:19 UTC

SIGNATURE



IP ADDRESS
46.208.108.160

LOCATION
BOURNEMOUTH, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
14 APR 2025 10:44:46 UTC

PETER RUFUS

EMAIL
PETER@HELPPFULHOUNDS.ORG.UK

SENT
14 APR 2025 10:37:06 UTC

VIEWED
14 APR 2025 10:49:28 UTC

SIGNED
14 APR 2025 10:50:24 UTC



IP ADDRESS
185.180.184.93

LOCATION
BOURNEMOUTH, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
14 APR 2025 10:49:28 UTC



HELPFUL HOUNDS ASSISTANCE DOGS

England & Wales - Charity number 1181017

Accounts

Registered number: CE015816 (England & Wales)

**Report of the trustees and
Financial Statements for the period ended 30th November 2023**

for

**Helpful Hounds Assistance Dogs
(Charitable Incorporated Organisation)**

Charity registered number 1181017

**Helpful Hounds Assistance Dogs
(Charitable Incorporated Organisation)
Charity registered number 1181017**

Contents of the financial statements for the year to 30th November 2023

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**Helpful Hounds Assistance Dogs
(Charitable incorporated organisation)
Charity registered number 1181017**

Company information

Company Number

CE015816

Trustees

Stuart Thompson (Chair)
Peter Rufus
Anne Gray
Sally Rufus
Sally Harvey
Hannah Jayne Fielding

Registered office

Pax House
13 New Road
Dorset
BH10 7DN

Accountants

Vantage Accounting Services Ltd
1 Cedar Office Park
Cobham Road
Wimborne
Dorset
BH21 7SB

Business address

Pax House
13 New Road
Dorset
BH10 7DN

Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017

Helpful Hounds Assistance Dogs (Company registered by guarantee) Charity registered number 1181017

The trustees present their report with the financial statements for the year ended 30th November 2023.

ACHIEVEMENTS AND PERFORMANCE

During the year, we achieved our objectives which were to:

1. Operate in specific areas: currently, Dorset, Hampshire, Wiltshire, Surrey ,West and North London. In additions parts of Devon and Essex were developed.
2. To develop support for 35 families dealing with diagnosed Autism, Down’s Syndrome, Emotional Issues or Physical Disablement
3. To have a total of 14 dogs embedded within Schools
4. To support ten adults with trained Assistance Dogs or those in training with any of our core issues
5. To develop our Puppy Project with five dogs under training within Helpful Hounds itself (as opposed to the Families)
6. To lay the foundations for a secure Core Funding input that will allow us to focus on developing new initiatives that will, in turn, support more families and schools.

The Charity continues to be led by Peter Rufus as the CEO (Volunteer) reporting to the Trustees. This is formally on a quarterly basis but with open access to discuss any issues that required attention with decisions confirmed in writing or as subject to a Board Resolution.

Reporting to the CEO are fifteen specialist dog trainers, including a “Puppy Co-ordinator”: an increase of six since last year. These trainers are responsible for working with the families, and adults that we support as well as the Special Needs Schools and Schools/Colleges with Special Needs Students where we embed an Assistance Dog. This means that not only do our Trainers need Dog Training/Behaviourist Qualifications, but they also need experience and qualifications in working with Special Needs Children. Added to this all of our Staff and Volunteers working with Families or Schools have Enhanced DBS as well as Safeguarding Children Level 2.

In addition, during the year we have retained our volunteers that support Strategy and Marketing, CSR Fund Raising, New Applications, Marketing as well as the Finance Manager.

The issue of diversity is a subject of continuing focus, now that the Charity is growing (with a total of 29 Staff, Volunteers and Trustees) with the result that:

- Five of the seven Trustees are female
- Three of the Trustees use wheelchairs
- One of the Trustees has Parkinson’s
- Thirteen of our Trainers are female
- One of our Trainers uses a wheelchair and has a Medical Alert Dog
- Three of our people are under 30

Whilst the year was a challenge, it was because of our ambition to expand and help more families and Schools against an environment affected by a “Cost of Living Crisis” and the impact felt by most charities with fund raising: In Addition, we have still needed to be cautious with regard to infections of all types in view of the vulnerable families that we support as well as the vulnerability of some of our Helpful Hounds Staff and Volunteers.

In March 2023, Helpful Hounds was accepted as a Candidate of Assistance Dogs International And Assistance Dogs UK. We have been working to align our practices and administration to achieve full membership by September 2025.

Our general fund raising, including that from Alternative Provision Education, was above the previous year, although our reserves have now reduced to a more normal level expected by Trusts and Funders. However, this legacy from three years ago has created a significant input to help fund our growth in an otherwise difficult time, post Covid. The impact of this will be dealt with in the financial review. For our fund raising we have to thank those organisations that have supported us, during the year including, Doyly Carte Charitable Trust, De Byre Charitable Foundation, Edgar Lawley Foundation, The Hendy Foundation, Anton Jurgens Charitable Trust, Bailey Thomas Charitable Trust, Garfield Weston Foundation, Marsh Christian Trust, and Children In Need. We also, received local support from Tesco, ASDA, Morrisons, Cascades (Portsmouth) as well as The Westbourne Rotary, our Schools and families and local clubs/organisations. All of this support is gratefully received and helps the Charity to work with more recipients.

In July 2023 Helpful Hounds was appointed as an Official Charity Partner of AFC Bournemouth for the 2023/4 and 2024/5 Seasons. This is an excellent endorsement of the work we are doing in the local community, and we will be working to make the most of this to develop and promote the services we offer.

As an addition to our normal work, we have created, this year, a new team that supports local community facilities and hubs through the visits of "Community Dogs" and their Handlers. This involves visits to Care Homes, Nursing Homes, Dementia Care, Mental Health Hospitals, End of Life Hospices as well as Homeless Charities, Universities and Colleges. The list is expanding. The opportunity is for people who are missing their dogs to have the opportunity to have a cuddle and a stroke (and sometimes a walk). This helps with stress and give the opportunity to talk about the dogs they have had and their families.

FINANCIAL REVIEW PUBLIC BENEFIT

The trustees confirm that they have complied with section 4 of the Charities Act 2006 having due regard to the Charity Commission guidance on public benefit.

The year was also one of continuing to make new contacts and developing the brand recognition of Helpful Hounds, through our Association with DCMHA (Dorset Community Mental Health Alliance), Bournemouth University, the Dorset Chamber of Commerce, Bournemouth Chamber of Trade, Arts University Bournemouth, Solent University, AFC Bournemouth, Agria Insurance, Barchester Group Care Homes, The Trusted Business Community, BBX and various trading groups as well as radio appearances and written articles. The objective of all of this activity is to raise awareness of how we can help families, adults and Schools within the communities we operate, to highlight the impact that a well trained Assistance Dog can make, especially (but not limited to), in the area of Autism. It also creates background for organisations that might provide funding so that we can expand Helpful Hounds wider in the communities.

Whilst Covid is little talked about, currently, we have built the response to this and other viruses into our approach and part of our business model. We have to reassure those families and Schools that we support or places such as Universities and Care Homes that we visit that their continuing health is a matter of priority for us.

The Financial Model remains the same in keeping our basic overheads low, working mainly with Volunteer Staff (Including the CEO) in order that we can focus our efforts on the heart of our Charity: Training more Assistance Dogs and supporting more families and Schools. It is however necessary to offer some of our Trainers on a Salary. Of the 15 Trainers, Six Trainers are now on Salaries (two full time and four part time), while others are Volunteering as an initial commitment to the Charity before being salaried. The majority are in the position of wishing to continue as Volunteers.

It must be remembered that training Assistance Dogs is a longer-term activity, taking between two and two and a half years for each dog. This means that our growth needs to be firmly controlled with a clear balance between four factors:

1. The available Revenue
2. The number of Trainers
3. The number of dogs under training
3. Overhead expenses

One of the objectives for 2024 is to recruit more Trainers with the right qualifications and experience. Our preference is for IMDT trained Trainers, although other qualifications are accepted. The prime requirement for a trainer is a calm temperament combined with consistent approach and perseverance! This initiative is under way and will be an ongoing feature of our development. And this initiative is under way.

During the year we raised £93,000 (of which £10,000 was in Restricted Funds) from our normal activities. This included Grants and major donations, contributions from Alternative Provision Education work, individual donations as well as funds from collections and external events (Mainly in the summer)

Our objective is to create sustainable growth and therefore Trustees decided to allocate spend from our legacy received in 2021 across two years, which is now coming to an end. This means we will become more reliant, again, on outside grants. In this context and in anticipation of such external support, the Trustees have agreed that the following projects should be progressed and a budget of £114,000 allocated for:

1. Puppy Project: 3 Charity Puppies per year at £6,000 pa over two years (£36k)
2. Additional Part Time Salaried Trainers: 5 at £12,000 salary pa plus pension and NI. (£60,000)
3. Investment into charity development through consultancy and fundraising, using external Consultants, as well as Volunteers (£18,000)

Peter Rufus - Trustee and CEO (Volunteer)

Date: 10 March 2024

Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017

Statement of Financial Activities
For the period ended 30th November 2023

	2023			2022
	Charitable activities	Restricted Fund	Total Funds	
Incoming resources				
Donations and other fundraising	142045	10000	152045	91118
Resources Expended				
Charitable activities	175543	0	175543	143656
Governance	1650		1650	1727
Total resources expended	177193	0	177193	145383
Net income/(outgoing)	(35,148)	10,000	(25,148)	-54265
Fund balance brought forward	207841		207841	262105
Fund balance carried forward	172694	10000	182694	207841

Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017

Balance Sheet as at 30th November 2023

FIXED ASSETS	Note	2023	2022
Fixed Assets	1	26418	42685
 CURRENT ASSETS			
Stock		0	0
Other debtors		365	0
Cash at bank		31655	15254
Investments		129447	154768
		161468	170021
 CURRENT LIABILITIES			
Amounts falling due within one year		5192	4865
NET CURRENT ASSETS		156276	165156
 TOTAL ASSETS LESS CURRENT LIABILITIES		182694	207841
 FUNDS			
Unrestricted fund (General)		47894	83041
Unrestricted fund (Designated)		124800	124800
Restricted fund		10000	0
		182694	207841

Trustees statements required by Sections 475(2) and (3)
for the year ended 30th November 2023

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30th November 2023
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on and signed on its behalf by

Peter Rufus - Trustee and CEO (Volunteer)

Date: 10 March 2024

Registration number **CE015816**

**Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017**

**Notes to the Financial Statements
for the period ended 30th November 2023**

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). And follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)

Incoming resources

Incoming resources are included when received on the basis of the amounts paid into the bank account.

Resources expended

Resources expended are recognised in the year in which they are incurred and are allocated to the particular activity where costs relate to that activity. Costs specific to governance and in accordance with the SORP have been allocated accordingly.

Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost of valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	15% straight line
Motor vehicles	25% straight line
Computer Equipment	33% straight line

Stocks

Stocks are valued at the lower end of cost and net realisable value, after making due allowance for obsolete and slow moving items

Funds

Unrestricted funds are donations generated for the objects of the charity.
Restricted funds are donations provided for a specific purpose.

2 NET OUTGOING RESOURCES

Net outgoing resources are stated after charging:

	2023	2022
Depreciation	17263	17041
Trustees remuneration	0	0

3 Taxation

The charitable company is exempt from Corporation Tax on it's charitable activities

Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017

Notes to the Financial Statements - continued
for the period ended 30th November 2023

4 DEBTORS

Staff loans	365
	<u>365</u>

5 Creditors: Amounts fall due within one year

Accrued accountancy charges	1140
Accounts payable	3721
Pensions payable	309
Net wages and sundries	22
	<u>5192</u>

6 Movement in funds

	As at 1/12/22	Income	Expense	Transfer	As at 30/11/23
Unrestricted funds	83041	142045	177193	0	47894
Designated funds	124800			0	124800
Restricted funds			0		0
	<u>207841</u>	142045	177193	0	172694

7 No remuneration was paid to the trustees

8 Designated funds

The following funds have been set aside for designated purposes:

Puppy Project	120000
Charity Development	4800
	<u>124800</u>

**Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017**

Independent examiners report to the members of Helpful Hounds Assistants Dogs Limited

I report on the accounts of the charity for the year ended 30th November 2023 which are set out on the previous pages.

Respective responsibilities of the trustees

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under 145 of the 2011 Act

To follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5)(b)

To state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners statement

In connection with my explanation no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 386 of the Companies Act 2006 and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by C

No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alice Andrews Date 10-03-2024
Vantage Accounting Services Ltd
1 Cedar Office Park
Cobham Road
Wimborne
Dorset
BH21 7SB

Helpful Hounds Assistance Dogs
Detailed Statement of Financial Activities
For the period ended 28th February 30th November 2023

	30th November 2023			2022
	Charity	Governance	Total	£
Income	152045		152045	91118
	152045		152045	91118
Resources expended				
GENERAL				
Dog supplies	2713		2713	5445
Wages	104190		104190	54366
Veterinary	9910		9910	10812
Dog training	5286		5286	11714
Puppy purchase	0		0	0
Video equipment	0		0	0
	122100		122100	82337
VOLUNTEER				
Travel and Subsistence	6465		6465	10451
Staff uniforms	0		0	0
	6465		6465	10451
OCCUPANCY				
Insurance	1005		1005	1101
	1005		1005	1101
OTHERS				
Advertising & promotional	4063		4063	257
Staff training	5065		5065	10143
Collections	0		0	201
Telephone and fax	490		490	0
Computer costs	120		120	0
IT software and consumables	2614		2614	2030
Stationery & postage	453		453	188
Bank charges	0		0	0
Motor vehicle	2943		2943	540
Accountancy	0	1650	1650	1727
Consulting & professional fees	11045		11045	17089
Repairs and maintenance	6		6	919
Subscriptions	960		960	1110
Sundries	950		950	249
	28709	1650	30359	34453
Depreciation	17263		17263	17041
TOTAL EXPENDITURE	175543	1650	177193	145383
SURPLUS	(23,498)	(1,650)	(25,148)	(54,265)

HELPFUL HOUNDS ASSISTANCE DOGS

England & Wales - Charity number 1181017

Accounts

Registered number: CE015816 (England & Wales)

**Report of the trustees and
Financial Statements for the period ended 30th November 2022**

for

**Helpful Hounds Assistance Dogs
(Charitable Incorporated Organisation)**

Charity registered number 1181017

**Helpful Hounds Assistance Dogs
(Charitable Incorporated Organisation)
Charity registered number 1181017**

Contents of the financial statements for the year to 30th November 2022

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**Helpful Hounds Assistance Dogs
(Charitable incorporated organisation)
Charity registered number 1181017**

Company information

Company Number	CE015816
Trustees	Stuart Thompson (Chair) Peter Rufus Anne Gray Sally Rufus Sally Harvey Hannah Jayne Fielding Appointed 05/09/2022
Registered office	Pax House 13 New Road Dorset BH10 7DN
Accountants	BBS Chartered Management Accountants 1st Floor, Phoenix Centre Gods Blessing Lane Holt Dorset BH21 7DE
Business address	Pax House 13 New Road Dorset BH10 7DN

Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017

Helpful Hounds Assistance Dogs (Company registered by guarantee) Charity registered number 1181017 The trustees present their report with the financial statements for the year ended 30th November 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity continues to be led by Peter Rufus as the CEO (Volunteer) reporting to the Trustees. This is formally on a quarterly basis (as a result of the continuing Covid situation the Trustees agreed that these meetings would be via Zoom) but with open access to discuss any issues that required attention with decisions confirmed in writing or as subject to a Board Resolution.

OBJECTIVES AND ACTIVITIES

During the year, we achieved our objectives which were to:

1. Operate in specific areas: currently, Dorset, Hampshire, Wiltshire, Surrey plus expand into West and North London.
2. To develop support for 35 families dealing with diagnosed Autism, Down's Syndrome, Emotional Issues or Physical Disablement.
3. To embed 6 dogs within Schools.
4. To support seven adults with trained Assistance Dogs or those in training with any of our core issues.
5. To develop our Puppy Project with five dogs under training within Helpful Hounds itself (as opposed to the Families).
6. To lay the foundations for a secure Core Funding input that will allow us to focus on developing new initiatives that will, in turn, support more families and schools.

ACHIEVEMENTS AND PERFORMANCE

The Charity continues to be led by Peter Rufus as the CEO (Volunteer) reporting to the Trustees. This is formally on a quarterly basis but with open access to discuss any issues that required attention with decisions confirmed in writing or as subject to a Board Resolution.

Reporting to the CEO are nine specialist dog trainers, including a "Puppy Co-ordinator": an increase of three since last year. These trainers are responsible for working with the families, and adults that we support as well as the Special Needs Schools and Schools/Colleges with Special Needs Students where we embed an Assistance Dog.

In addition, during the year we recruited retained our volunteers that support Strategy and Marketing, CSR Fund Raising as well as recruiting a new finance manager.

The issue of diversity is a subject of continuing focus, now that the Charity is growing with the result that:

- Four of the Trustees are female
- Three of the Trustees use wheelchairs
- One of the Trustees has Parkinson's
- Seven of our Trainers are female
- One of our Trainers uses a wheelchair and has a Medical Alert Dog
- Three of our people are under 30
- Other Volunteers are Students recruited from Bournemouth University.

Whilst the year was a challenge, it was because of our ambition to expand and help more families and Schools rather than the impact of covid experienced before.: However, we have still needed to be cautious with regard to infections of all types in view of the vulnerable families that we support as well as the vulnerability of some of our Helpful Hounds Staff and Volunteers.

Our general fund raising was basically above the previous year, although we have been impacted by the reserves created as a result of a legacy in the previous year. However, this legacy has now been used to help fund our growth and the reserve level is more in line with that expected by Trusts and funders. The impact of this will be dealt with in the financial review. For this we have to thank those organisations that have supported us, including, Aviva, Will Does, Alice Cooper Dean Trust, Asda, Tesco, Liberty Private Care, Children in Need and the Lottery Fund.

FINANCIAL REVIEW

The trustees confirm that they have complied with section 4 of the Charities Act 2006 having due regard to the Charity Commission guidance on public benefit.

The year was also one of continuing to make new contacts and developing the brand recognition of Helpful Hounds, through our Association with DCMHA (Dorset Community Mental Health Alliance), Bournemouth University, the Dorset Chamber of Commerce, Bournemouth Chamber of Trade, Arts University Bournemouth, Solent University, Agria Insurance, Barchester Group Care Homes, The Trusted Business Community, BBX and various trading groups as well as radio appearances and written articles. The objective of all of this activity is to raise awareness of how we can help families, adults and Schools within the communities we operate, to highlight the impact that a well trained Assistance Dog can make, especially in the area of Autism. It also creates background for organisations that might provide funding so that we can expand Helpful Hounds wider in the communities.

Whilst Covid is little talked about we have built the response to this and other viruses into our approach and part of our business model. We have to reassure those families and Schools that we support or places such as Universities and Care Homes that we visit that their continuing health is a matter of priority for us.

The Financial Model remains the same in keeping our basic overheads low, working mainly with Volunteer Staff (Including the CEO) in order that we can focus our efforts on the heart of our Charity: Training more Assistance Dogs and supporting more families and Schools. It is however necessary to put our Trainers on a Salary. Five Trainers are now on Salaries, while others are Volunteering as an initial commitment to the Charity before being salaried.

It must be remembered that training Assistance Dogs is a longer-term activity, taking between two and two and a half years for each dog. This means that our growth needs to be firmly controlled with a clear balance between three factors:

1. The available Revenue
2. The number of Trainers
3. The number of dogs under training

One of the objectives for 2023 is to recruit more Trainers with the right qualifications and experience. Our preference is for IMDT trained Trainers, and this initiative is under way.

During the year we raised £91,118 from our normal activities (compared to £50,520 in the previous year, which additionally had income from a legacy totalling £247,429).

From the reserves shown last year we have purchased a second, this time electric, vehicle for our Trainers to use, with a Crash Tested, Security Cage for dog transport as well as it being available for Fund Raising Events.

These vehicles take the pressure off private cars and, importantly, provide a safe way to transport multiple dogs. The electric van has, for example, saved the use of nearly £100 of diesel per week. For a small charity the legacy from the previous financial year has provided a great opportunity to help fuel our planned growth. However, we have been managing this carefully. If we lose our ability to continue to raise funds because of the reserve, then at the end of two years we could have continuity issues which could adversely impact the support to families, Adults and Schools that we can continue to provide. Our objective is to create sustainable growth and therefore The Trustees have agreed that the following projects should be progressed and a budget of £204,800 over two years has been allocated for:

1. Puppy Project: 10 puppies at £12,000 over two years (£120k)
2. Additional Trainers: 5 at £26,000 salary pa plus pension and NI (less £10k pa from CIN).
3. Investment into charity development through consultancy and fundraising, using external Consultants, and external lists (e.g. Zoom info £4,800)

PUBLIC BENEFIT

The trustees confirm that they have complied with section 4 of the Charities Act 2006 having due regard to the Charity Commission guidance on public benefit.

**Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017**

**Statement of Financial Activities
For the period ended 30th November 2022**

	2022			2021
	Charitable activities	Restricted Fund	Total Funds	
Incoming resources				
Donations and other fundraising	91118	0	91118	297949
Resources Expended				
Charitable activities	143657	0	143657	55963
Governance	1727		1727	1655
Total resources expended	145383	0	145383	57618
Net income/(outgoing)	(54,265)	0	(54,265)	240331
Fund balance brought forward	262105		262105	21774
Fund balance carried forward	207841	0	207841	262105

**Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017**

Balance Sheet as at 30th November 2022

FIXED ASSETS	Note	2022	2021
Fixed Assets	1	42685	23738
 CURRENT ASSETS			
Stock		0	0
To be refunded		0	0
Cash at bank		15254	85481
Investments		154768	154768
		170021	240249
 CURRENT LIABILITIES			
Amounts falling due within one year		4865	1881
NET CURRENT ASSETS		165156	238368
 TOTAL ASSETS LESS CURRENT LIABILITIES		207841	262106
 FUNDS			
Unrestricted fund (General)		83041	81306
Unrestricted fund (Designated)		124800	180800
Restricted fund		0	0
		207841	262106

**Trustees statements required by Sections 475(2) and (3)
for the year ended 30th November 2022**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30th November 2022

(c) that we acknowledge our responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on and signed on its behalf by

Peter Rufus - Trustee and CEO (Volunteer)

Date: 6 April 2023

**Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017**

**Notes to the Financial Statements
for the period ended 30th November 2022**

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). And follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)

Incoming resources

Incoming resources are included when received on the basis of the amounts paid into the bank account.

Resources expended

Resources expended are recognised in the year in which they are incurred and are allocated to the particular activity where costs relate to that activity. Costs specific to governance and in accordance with the SORP have been allocated accordingly.

Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost of valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	15% Reducing balance
Motor vehicles	25% Reducing balance
Computer Equipment	33% Reducing balance

Stocks

Stocks are valued at the lower end of cost and net realisable value, after making due allowance for obsolete and slow moving items

Funds

Unrestricted funds are donations generated for the objects of the charity.
Restricted funds are donations provided for a specific purpose.

2 NET OUTGOING RESOURCES

Net outgoing resources are stated after charging:

	2022	2021
Depreciation	17041	8044
Trustees remuneration	0	0

3 Taxation

The charitable company is exempt from Corporation Tax on it's charitable activities

Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017

Notes to the Financial Statements - continued
for the period ended 30th November 2022

4 DEBTORS

There were no debtors

5 Creditors: Amounts fall due within one year

Accrued accountancy charges	1140
Accounts payable	1955
Net wages	<u>1770</u>
	4865

6 Movement in funds

	As at 1/12/21	Income	Expense	Transfer	As at 30/11/22
Unrestricted funds	81306	91118	145383	56000	83041
Designated funds	180800			-56000	124800
Restricted funds			0		0
	<u>262106</u>	91118	145383	0	207841

7 No remuneration was paid to the trustees

8 Designated funds

The following funds have been set aside for designated purposes:

Puppy Project	120000
Charity Development	<u>4800</u>
	<u>124800</u>

**Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017**

Independent examiners report to the members of Helpful Hounds Assistants Dogs Limited

I report on the accounts of the charity for the year ended 30th November 2022 which are set out on the previous pages.

Respective responsibilities of the trustees

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under 145 of the 2011 Act

To follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5)(b)

To state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners statement

In connection with my explanation no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 386 of the Companies Act 2006 and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by C

No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robin Coe Date 06-04-2023
BBS Chartered Management Accountants
1st Floor, Phoenix Centre
Gods Blessing Lane
Holt
Dorset
BH21 7DE

Helpful Hounds Assistance Dogs
Detailed Statement of Financial Activities
For the period ended 28th February 30th November 2022

	30th November 2022			2021
	Charity	Governance	Total	£
Income	91118		91118	297949
	91118		91118	297949
Resources expended				
GENERAL				
Dog supplies	5445		5445	5488
Wages	54366		54366	11167
Veterinary	10812		10812	1789
Dog training	11714		11714	18439
Puppy purchase	0		0	0
Video equipment	0		0	0
	82337		82337	36883
VOLUNTEER				
Travel and Subsistence	10451		10451	282
Staff uniforms	0		0	0
	10451		10451	282
OCCUPANCY				
Insurance	1101		1101	3292
	1101		1101	3292
OTHERS				
Advertising & promotional	257		257	1966
Staff training	10143		10143	59
Collections	201		201	0
Telephone and fax	0		0	0
Computer costs	0		0	282
IT software and consumables	2030		2030	0
Stationery & postage	188		188	176
Bank charges	0		0	233
Motor vehicle	540		540	0
Accountancy	0	1727	1727	1655
Consulting & professional fees	17089		17089	1260
Repairs and maintenance	919		919	0
Subscriptions	1110		1110	2332
Sundries	249		249	1156
	32725	1727	34452	9118
Depreciation	17041		17041	8044
TOTAL EXPENDITURE	143657	1727	145383	57619
SURPLUS	(52,538)	(1,727)	(54,265)	240,331

HELPFUL HOUNDS ASSISTANCE DOGS

England & Wales - Charity number 1181017

Accounts

Registered number: CE015816 (England & Wales)

**Report of the trustees and
Financial Statements for the period ended 30th November 2021**

for

**Helpful Hounds Assistance Dogs
(Charitable Incorporated Organisation)**

Charity registered number 1181017

**Helpful Hounds Assistance Dogs
(Charitable Incorporated Organisation)
Charity registered number 1181017**

Contents of the financial statements for the year to 30th November 2021

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**Helpful Hounds Assistance Dogs
(Charitable incorporated organisation)
Charity registered number 1181017**

Company information

Company Number

CE015816

Trustees

Stuart Thompson (Chair)
Peter Rufus
Anne Gray
Sally Rufus
Sally Harvey

Registered office

Pax House
13 New Road
Dorset
BH10 7DN

Accountants

BBS Chartered Management Accountants
Farrs House
Cowgrove Road
Wimborne
Dorset
BH21 4EL

Business address

Pax House
13 New Road
Dorset
BH10 7DN

Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017

The trustees present their report with the financial statements for the year ended 30th November 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity continues to be led by Peter Rufus as the CEO (Volunteer) reporting to the Trustees. This is formally on a quarterly basis (as a result of the continuing Covid situation the Trustees agreed that these meetings would be via Zoom) but with open access to discuss any issues that required attention with decisions confirmed in writing or as subject to a Board Resolution.

Reporting to the CEO are six specialist dog trainers, including a "Puppy Co-ordinator": an increase of three since last year. These trainers are responsible for working with the families, adults that we support as well as the Special Needs Schools and Schools/Colleges with Special Needs Students where we embed an Assistance Dog.

In addition, during the year we recruited additional volunteers to support Strategy and Marketing, CSR Fund Raising as well as bookkeeping and Social Media.

The issue of diversity is a subject of continuing focus, now that the Charity is growing with the result that:

- Three of the Trustees are female
- Two of the Trustees use wheelchairs
- One of the Trustees has Parkinson's
- Five of our Trainers are female
- One of our Trainers uses a wheelchair and has a Medical Alert Dog
- Two Volunteers are BAME Community
- Three of our people are under 30
- Other Volunteers are Students recruited from Bournemouth University

OBJECTIVES AND ACTIVITIES

During the year, we achieved our objectives which were to:

1. Operate in specific areas: currently, Dorset, Hampshire, Wiltshire, Surrey plus expand into West and North London.
2. To develop support for 35 families dealing with diagnosed Autism, Down's Syndrome, Emotional Issues or Physical Disablement
3. To embed 6 dogs within Schools
4. To support seven adults with trained Assistance Dogs or those in training with any of our core issues
5. To develop our Puppy Project with five dogs under training within Helpful Hounds itself (as opposed to the Families)
6. To lay the foundations for a secure Core Funding input that will allow us to focus on developing new initiatives that will, in turn, support more families and schools

ACHIEVEMENTS AND PERFORMANCE

The year was, again made more of a challenge, in view of the ongoing Covid requirements: Made more sensitive because of the vulnerable families that we support as well as the vulnerability of some of our Helpful Hounds Staff and Volunteers.

Despite this, we were able to grow and, in certain cases resume face to face training towards the end of the year.

Our general fund raising was basically in line with the previous year, although in addition, we benefitted from two Legacies towards the end of the financial year. One small and one significantly larger. The impact of this will be dealt with in the financial review. For this we have to thank our supporters, including Aviva, Asda, Tesco, Liberty Private Care, Children in Need and the Lottery Emergency Fund.

ACHIEVEMENTS AND PERFORMANCE (continued)

The year was also one of making new contacts and developing the brand recognition of Helpful Hounds, through our Association with Bournemouth University, the Dorset Chamber of Commerce, Bournemouth Chamber of Trade, various trading groups as well as radio appearances and written articles.

All of this activity has created the ideal environment for our planned developments for the next financial

FINANCIAL REVIEW

We have now built the Covid situation into our business model as it is realised that it is part of what we have to deal with on a continuing basis.

The Financial Model remains the same in keeping our basic overheads low, working mainly with Volunteer Staff (Including the CEO) in order that we can focus our efforts on the heart of our Charity: Training more Assistance Dogs and supporting more families and Schools. It is however necessary to put our Trainers on a Salary. Three are now, while others are Volunteering as an initial commitment to the Charity before being salaried.

It must be remembered that training Assistance Dogs is a longer-term activity, taking between two and two and a half years for each dog. This means that our growth needs to be firmly controlled with a clear balance between three factors:

1. The available Revenue
2. The number of Trainers
3. The number of dogs under training

One of the objectives for 2022 is to recruit more Trainers with the right qualifications and experience. Our preference is for IMDT trained Trainers, and this initiative is under way.

During the year we raised £50,520 (of which is £10,000 in Restricted Funds) from our normal activities and, in addition, received a legacy of £247,429.

From this we have purchased a vehicle for our Trainers to use, with a Crash Tested, Security Cage for dog transport as well as it being available for Fund Raising Events. With additional Trainers a second vehicle will be required. These vehicles take the pressure off private cars and, importantly, provide a safe way to transport multiple dogs.

For a small charity this Legacy is a great opportunity to help fuel our planned growth, but this must be managed carefully. If we lose our ability to continue to raise funds, then at the end of two years we could have continuity issues which could adversely impact the support we can continue to provide. Our objective is to create sustainable growth and therefore The Trustees have agreed that the following projects should be progressed and a budget of £270,000 over two years has been allocated for:

1. Puppy Project: 10 puppies at £12,000 over two years (£120k)
2. Additional Trainers: 5 at £26,000 salary pa plus pension and NI (less £10k pa from CIN)
3. Second vehicle to support additional trainers: £30k
4. Investment into charity development through consultancy and fundraising, using external Consultants, and external lists (e.g. Zoom info £4,800)

PUBLIC BENEFIT

The trustees confirm that they have complied with section 4 of the Charities Act 2006 having due regard to the Charity Commission guidance on public benefit.

Peter Rufus (Chairman)

31 March 2022

Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017

Statement of Financial Activities
For the period ended 30th November 2021

	2021			2020
	Charitable activities	Restricted Fund	Total Funds	
Incoming resources				
Donations and other fundraising	287949	10000	297949	37331
Resources Expended				
Charitable activities	45963	10000	55963	32866
Governance	1655		1655	1140
Total resources expended	47618	10000	57618	34006
Net income/(outgoing)	240332	0	240332	3325
Fund balance brought forward	21774		21774	18449
Fund balance carried forward	262106	0	262106	21774

**Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017**

Balance Sheet as at 30th November 2021

FIXED ASSETS	Note	2021	2020
Fixed Assets	1	23738	0
CURRENT ASSETS			
Stock		0	0
To be refunded		0	25
Cash at bank		85481	22890
Investments		154768	0
		240249	22915
CURRENT LIABILITIES			
Amounts falling due within one year		1881	1140
NET CURRENT ASSETS		238368	21775
TOTAL ASSETS LESS CURRENT LIABILITIES		262106	21775
FUNDS			
Unrestricted fund (General)		81306	21775
Unrestricted fund (Designated)		180800	0
Restricted fund		0	0
		262106	21775

**Trustees statements required by Sections 475(2) and (3)
for the year ended 30th November 2021**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30th November 2021

(c) that we acknowledge our responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on and signed on its behalf by

Peter Rufus (Chairman)

31 March 2022

**Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017**

**Notes to the Financial Statements
for the period ended 30th November 2021**

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). And follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)

Incoming resources

Incoming resources are included when received on the basis of the amounts paid into the bank account.

Resources expended

Resources expended are recognised in the year in which they are incurred and are allocated to the particular activity where costs relate to that activity. Costs specific to governance and in accordance with the SORP have been allocated accordingly.

Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost of valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	15% Reducing balance
Motor vehicles	25% Reducing balance
Computer Equipment	33% Reducing balance

Stocks

Stocks are valued at the lower end of cost and net realisable value, after making due allowance for obsolete and slow moving items

Funds

Unrestricted funds are donations generated for the objects of the charity.
Restricted funds are donations provided for a specific purpose.

2 NET OUTGOING RESOURCES

Net outgoing resources are stated after charging:

	2021	2020
Depreciation	241986	0
Trustees remuneration	0	0

3 Taxation

The charitable company is exempt from Corporation Tax on it's charitable activities

**Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017**

**Notes to the Financial Statements - continued
for the period ended 30th November 2021**

4 DEBTORS

There were no debtors

5 Creditors: Amounts fall due within one year

Accrued accountancy charges	1140
PAYE/NI and Pensions	741
	1881

6 Movement in funds

	As at 1/12/20	Income	Expense	Transfer	As at 30/11/21
Unrestricted funds	21775	287949	47619	-180800	81306
Designated funds				180800	180800
Restricted funds		10000	10000		0
	21775	297949	57619	0	262106

7 No remuneration was paid to the trustees

8 Designated funds

The following funds have been set aside for designated purposes:

Puppy Project	120000
Additional Trainiers	26000
Second vehicle	30000
Charity Development	4800
	180800

Helpful Hounds Assistance Dogs
(Company registered by guarantee)
Charity registered number 1181017

Independent examiners report to the members of Helpful Hounds Assistants Dogs Limited

I report on the accounts of the charity for the year ended 30th November 2021 which are set out on the previous pages.

Respective responsibilities of the trustees

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under 145 of the 2011 Act

To follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5)(b)

To state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners statement

In connection with my explanation no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 386 of the Companies Act 2006 and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by C

No matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robin Coe 31 March 2022
BBS Chartered Management Accountants
Farrs House
Cowgrove Road
Wimborne
Dorset
BH21 4EL

Helpful Hounds Assistance Dogs
Detailed Statement of Financial Activities
For the period ended 28th February 30th November 2021

	30th November 2021			2020
	Charity	Governance	Total	£
Income	297949		297949	37331
	297949		297949	37331
Resources expended				
GENERAL				
Dog supplies	5488		5488	3718
Wages	11167		11167	0
Veterinary	1789		1789	1840
Dog training	18439		18439	18418
Puppy purchase	0		0	3350
Video equipment	0		0	512
	36883		36883	27838
VOLUNTEER				
Travel and Subsistence	282		282	2746
Staff uniforms	0		0	86
	282		282	2832
OCCUPANCY				
Insurance	3292		3292	924
	3292		3292	924
OTHERS				
Advertising & promotional	1966		1966	201
Staff training	59		59	0
Telephone and fax	0		0	0
Computer costs	281		281	425
Stationery	176		176	12
Bank charges	233		233	0
Accountancy	0	1655	1655	1140
Professional fees	1260		1260	0
Subscriptions	2331		2331	634
Sundries	1156		1156	0
	7461	1655	9116	2412
Depreciation	8044		8044	0
TOTAL EXPENDITURE	55963	1655	57618	34006
SURPLUS	241987	(1,655)	240332	3325