

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 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	165,400	278,663
		165,400	286,609
Creditors: Amounts falling due within one year	11	(10,497)	(1,358)
Net current assets		154,903	285,251
Net assets		156,085	294,861
Funds of the charity:			
Unrestricted income funds			
Designated Funds		78,000	178,000
General Funds		78,085	116,861
Total unrestricted funds		156,085	294,861
Total funds	12	156,085	294,861

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	<u>140,977</u>	<u>140,977</u>
Total for 2024	<u>370,196</u>	<u>370,196</u>

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	<u>8,432</u>	<u>8,432</u>
Total for 2024	<u>5,627</u>	<u>5,627</u>

5 Net incoming/outgoing resources

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

	2025 £	2024 £
Depreciation of fixed assets	<u>9,134</u>	<u>16,808</u>

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	<u>7</u>	<u>6</u>

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	<u>706</u>	<u>-</u>	<u>706</u>
At 30 November 2025	<u>1,625</u>	<u>66,582</u>	<u>68,207</u>
Depreciation			
At 1 December 2024	305	57,586	57,891
Charge for the year	<u>138</u>	<u>8,996</u>	<u>9,134</u>
At 30 November 2025	<u>443</u>	<u>66,582</u>	<u>67,025</u>
Net book value			
At 30 November 2025	<u><u>1,182</u></u>	<u><u>-</u></u>	<u><u>1,182</u></u>
At 30 November 2024	<u><u>614</u></u>	<u><u>8,996</u></u>	<u><u>9,610</u></u>

9 Debtors

	2025 £	2024 £
Trade debtors	-	7,361
Other debtors	<u>-</u>	<u>585</u>
	<u><u>-</u></u>	<u><u>7,946</u></u>

10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u><u>165,400</u></u>	<u><u>278,663</u></u>

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
	<u>10,497</u>	<u>1,358</u>

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	<u>178,000</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>78,000</u>
Total funds	<u>294,611</u>	<u>149,409</u>	<u>(287,935)</u>	<u>-</u>	<u>156,085</u>

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)	<u>8,432</u>	<u>5,627</u>
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	<u>8,432</u>	<u>5,627</u>
	<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.