Registered number
09600765

Happier Days For Strays

Report and Accounts

31 May 2025

Happier Days For Strays
Report and accounts
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Happier Days For Strays
Trustees Report
for the year ended 31 May 2025

The Trustees present their report and the unaudited financial statements for the period ended 31 May 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Objectives and Activities

Objectives and Aims

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake in order to further the charitable purposes for the public benefit. These activities are summarised below.

Happier Days For Strays was incorporated as a limited company in 2015 to help give the organisation greater accountability and protection and as of 2024 is a registered charity.

Provide
Provide overnight care for domestic animals through a dedicated team of volunteers and ensure professional vetinary treatment is given to those domestic animals that may need medical attention.

Educate
Educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals, via phone, email and social media.

Re-Unite
Re-unite domestic animals to their owners. In such cases as the owners cannot be found, we will ensure that animals be put in foster care and receive the care and attention needed until such a time that animal is found a new home.

These core principals are the foundations to enable Happier Days For Strays to promote animal welfare and wellbeing within the community.

Happier Days for Strays achive their aims and objective by the provision of overnight and foster care for domestic animals in cases where owners are hospitalised without a means to have the animals cared for, the rescue and rehoming of domestic animals due to homelessness, passing of an owner or when their owners are no longer able to keep them andensuring domestic animals have access to medical support from professional veterinary services that would otherwise not be accessible due to lack of funds.

Significant Activities and Achievements
During the period Happier days for strays hosted a number of dog shows, these shows invited a number of families who had been both reunited with their domestic animals or rehomed a animal through Happier days for strays. These families helped to show the community the success of Happier days for strays with real examples of what has been done and achieved by Happier days for strays with the help of the community all while providing an event to further educate the community and raise further donations to fund the ongoing activities. In addition to this, Happier days for strays has aided in enabling access to veterinary services through various local veterinary practices for animals that otherwise would not have had access to these services.

Volunteers
Happier days for strays is able to provide the various activities to support the community in the way it does via the outstanding volunteers. The contributions range from spreading awareness via social media through to more involved activities such as providing foster care to domestic animals for both short and long term.

Financial Review

Financial position
Income for the period was £81,470, primarily from donations. Expenditure was £87,574 resulting in a net loss of £6,104

Reserves policy
At 31 May 2025, reserves are -£2,563 due to the organisation running as a not-for-profit organisation whilst taking particular care to ensure the charity achieves in objectives and satisfies its creditors. The negative reserves are caused by the recognition of accrued expenses in the financial statements which were not paid until the cash resources were available.

Going concern
The trustees have considered the appropriateness of preparing the financial statements on a going concern basis in accordance with FRS 102.

The charity is operating in a challenging financial environment, with donation income subject to fluctuation as a result of wider economic conditions. At the same time, the charity is experiencing increased operating costs due to inflationary pressures, alongside a rise in demand for its services supporting the welfare of domestic animals. As a result, the charity has incurred a deficit and, at the balance sheet date, its liabilities exceed its assets.

The trustees are actively monitoring the charity's financial position and have implemented measures to control costs and support income generation. In particular, the charity has the ability to reduce the scale of its activities and align expenditure with available funding.

Notwithstanding these mitigating actions, the charity remains dependent on the continued receipt of donations and other income streams to meet its obligations as they fall due. These conditions indicate the existence of a material uncertainty which may cast significant doubt on the charitable company's ability to continue as a going concern.

Nevertheless, the trustees consider it appropriate to prepare the financial statements on a going concern basis on the grounds that the charity will be able to continue to operate and meet its liabilities as they fall due by adjusting its level of activity in line with available resources.

Funds in debit
The general fund was in debit at the end of the period by £2,563.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined in the Companies Act 2006.

The directors of the company are also trustees of the charity. Eligibility for membership of the charity and membership of the Board of Trustees is governed by the memorandum of articles of association.

The organisation is governed by a Board of Directors, which consists of nominated members. The Board is responsible for the management and control of the Charity and overall direction of its work.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Happier Days For Strays
Charity Number: 1207639
Company Number: 09600765
Registered Office: 12 Hylton Road, Sunderland, England, SR4 7AA
The Trustees, who are also the Directors for the purpose of company law, and who served during the period were:

L J Scott
L Scott
A Drewery
S Carr

None of the trustees received remuneration or other benefit from their work with the charity. Any connection with the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current period no such related party transactions were reported.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Exemptions from Disclosure

There are no exemptions from disclosure.

Funds Held as Custodian Trustee on Behalf of Others

There are no funds held as Custodian Trustee on behalf of others.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the Directors of Happier Days For Strays for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

Statement as to disclosure of information to the independent accountant
In preparing these accounts, the Trustees are required to:
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimated that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On Behalf of the Board of Trustees

Lisa Scott
Trustee

Dated

Happier Days For Strays
Independent Examiners Report
for the year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Happier Days For Strays (the charitable company) for the year ended 31 May 2025.

Responsibilities and basis of report
As the trustees of the charitable company (and its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement
Since the charitable company's gross income exceeded £25,000, your examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination.

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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Going concern
Without qualifying my report, I draw attention to the trustees' disclosures in the financial statements regarding the charity's financial position. The charity has net liabilities of £2,563 at the balance sheet date and incurred a deficit during the year. As stated by the trustees, these conditions indicate the existence of a material uncertainty which may cast doubt on the charitable company's ability to continue as a going concern.

Steven Tuckwell FCCA, FMAAT
For and on behalf of 1st Cloud Accountants Ltd
Analysis House
117 - 119 Sea Road
Fulwell
Sunderland
SR6 9EQ

Happier Days For Strays
Statement of Financial Activities
for the year ended 31 May 2025

	Notes	2025 £	2024 £
Income from generated funds			
Donations	2	81,470	95,083
Total Incoming resources		81,470	95,083
Expenditure			
Charitable activities	3	(87,574)	(97,843)
Total Expenditure		(87,574)	(97,843)
Net (expenditure)/ income and net movement in funds for the period		(6,104)	(2,760)
Reconciliation of funds			
Total Funds brought forward		3,541	6,301
Total funds carried forward		(2,563)	3,541

This statement of financial activities includes all gains and losses recognised in the period. All income and expenditure has arisen from continuing activities and is assigned to unrestricted funds in both periods. This statement also includes the income and expenditure account for the Companies Act 2006.

Happier Days For Strays
Registered number: 09600765
Balance Sheet
as at 31 May 2025

	Notes		2025		2024
			£		£
Fixed assets					
Tangible assets	9		-		557
Current assets					
Cash at bank and in hand		3,238		7,363	
Creditors: amounts falling due within one year	10	(5,801)		(4,379)	
Net current (liabilities)/assets			(2,563)		2,984
Net (liabilities)/assets			(2,563)		3,541
Capital and reserves					
Profit and loss account			(2,563)		3,541
Shareholder's funds			(2,563)		3,541

The charitable company is entitled to exemption from audit under Section477 of the Companies Act 2006 for the period ended 31 May 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

Lisa Scott
Trustee
Approved by the board on 30 March 2026

Happier Days For Strays
Notes to the Accounts
for the year ended 31 May 2025

1 Accounting policies

Basis of preparation

Happier Days For Strays is a company limited by guarantee in England and is registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information of these financial statements. The nature of the charity's operations and principal activities are noted in these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 4 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Provisions
Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions
Contributions to defined contribution plans are expensed in the period to which they relate.

2	**Donations**	**2025**	**2024**
	Donations	43302	95083
	Dog Shows	5665	0
	Shop income	32503	0
		81470	95083

3	**Expenditure on Charitable Activities**	**2025**	**2024**
	Purchases	23971	30000
	Animal welfare and Veterinary fees	41390	42562
	Travel and subsistence	60	173
	Workwear	290	76
	Motor expenses	7629	5028
	Insurance	1452	958
	Repairs and maintenance	0	114
	Depreciation	557	4769
	Sundry expenses	282	422
	Advertising and PR	0	1008
	Support costs (note 4)	11943	12733
		87574	97843

4	**Support Costs**	**2025**	**2024**
	Rent	5258	5736
	Rates	40	0
	Light and heat	623	2240
	Cleaning	540	386
	Telephone and internet	1669	1606
	Governance costs (Note 5)	3813	2765
		11943	12733

Happier Days For Strays
Notes to the Accounts
for the year ended 31 May 2025

5 Governance costs	2025	2024
Independent examiner's remuneration	3813	2765
	3813	2765

6 Trustees Remuneration and Benefits

There were no Trustees' remuneration or other benefits for the period ended 31 May 2025

7 Independent Examiners Remuneration for the period

The independent examiners remuneration amounts to an independent examination fee of £1,225. Note 5 includes preparation of the financial statements and bookkeeping, to assist the trustees to meet their legal obligations.

8 Staff Costs	2025 Number	2024 Number
	0	0

9 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 June 2024	7,940	12,000	19,940
At 31 May 2025	7,940	12,000	19,940
Depreciation			
At 1 June 2024	7,591	11,792	19,383
Charge for the year	349	208	557
At 31 May 2025	7,940	12,000	19,940
Net book value			
At 31 May 2025	-	-	-
At 31 May 2024	349	208	557

10 Creditors: amounts falling due within one year	2025 £	2024 £
Trade creditors	1,090	1,130
Director's Loan	1,254	1,089
Other creditors	3,457	2,160
	5,801	4,379

Happier Days For Strays
Notes to the Accounts
for the year ended 31 May 2025

11 Movement in Funds

	At 31/05/2024	Net movement in funds	At 31/05/2025
Unrestricted funds			
General fund	3,541	(5,054)	(1,513)
TOTAL FUNDS	3,541	(5,054)	(1,513)

12 Post Balance Sheet Events

There are no adjusting post balance sheet.