Charity registration number 1195993 (England and Wales)

BEARDIES IN NEED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

BEARDIES IN NEED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Doreen McErlane	
	Mrs Shirley Hinchliffe	
	Mrs L Hughes	
	Mr TR Edwards	
	Mrs W Lee-Finglas	
	Mrs Alison Lomas	(Appointed 11 August 2025)
	Mrs Julia Willsmer	(Appointed 11 August 2025)
Charity registration	England and Wales	1195993
Principal address	90 Palmcroft Road	
	Henley Rise	
	Ipswich	
	Suffolk	
	IP1 6QX	
Independent examiner	Staines and Co	
	235 Foxhall Road	
	Ipswich	
	Suffolk	
	IP3 8LF	
Accountants	Staines and Co	
	235 Foxhall Road	
	Ipswich	
	Suffolk	
	IP3 8LF	

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BEARDIES IN NEED

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2026

The trustees present their annual report and financial statements for the year ended 28 February 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

For the benefit of the public to relieve the suffering of animals in need of care and attention (in particular but not exclusively dogs that are wholly or part bearded collies breed) and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals. 2. to promote humane behaviour towards animals by providing appropriate care protection, treatment and security for animals (in particular but not exclusively dogs that are wholly or part bearded collies breed) which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill-usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

To relieve the suffering of animals in need of care and attention, in particular but not exclusively dogs that are wholly or in part bearded collies. To provide care, protection, treatment and security for such animals, and to educate the public in matters relating to animal welfare and the prevention of cruelty and suffering.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

Reserves policy

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

Structure, governance and management

The charity is a company limited by guarantee with each member or member ceasing within 1 year having a liability for sums not exceeding £1.

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

Mrs Doreen McErlane
Mrs Shirley Hinchliffe
Mrs L Hughes
Mr TR Edwards
Mrs W Lee-Finglas
Mrs Alison Lomas (Appointed 11 August 2025)
Mrs Julia Willsmer (Appointed 11 August 2025)

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

.....
Mrs Doreen McErlane
Trustee

Date: .....

BEARDIES IN NEED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEARDIES IN NEED

I report to the trustees on my examination of the financial statements of Beardies In Need (the charity) for the year ended 28 February 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Staines and Co
235 Foxhall Road
Ipswich
Suffolk
IP3 8LF
Date: .....

BEARDIES IN NEED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 28 FEBRUARY 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Donations and legacies	**3**	38,355	41,899
Total income		38,355	41,899
Expenditure on:			
Raising funds	**4**	25,616	10,071
Total expenditure		25,616	10,071
Net income and movement in funds		12,739	31,828
Reconciliation of funds:			
Fund balances at 1 March 2025		75,367	43,539
Fund balances at 28 February 2026		88,106	75,367

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

BEARDIES IN NEED

BALANCE SHEET

AS AT 28 FEBRUARY 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Cash at bank and in hand		89,066		75,937	
Creditors: amounts falling due within one year	**9**	(960)		(570)	
Net current assets			88,106		75,367
The funds of the charity					
Unrestricted funds	**10**		88,106		75,367
			88,106		75,367

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

.....
Mrs Doreen McErlane
Trustee

1 Accounting policies

Charity information

Beardies In Need is a charitable incorporated organisation.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

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

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

1.6 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	38,355	41,899

4 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Support costs	25,616	10,071

5 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	960	570

6 Trustees

During the year two trustees (2025: Nil) received donations from the charity regarding vet bills totalling £3,350 (2025: £Nil).

7 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

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

9 Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	960	570

10 Unrestricted funds

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

	At 1 March 2025 £	Incoming resources £	Resources expended £	At 28 February 2026 £
General funds	75,367	38,355	(25,616)	88,106

Previous year:	At 1 March 2024 £	Incoming resources £	Resources expended £	At 28 February 2025 £
General funds	43,539	41,899	(10,071)	75,367

11 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).