

The Basset Hound Club

<u>Income</u>	Notes	2025 £	2024 £
Subscriptions & membership		1,561.00	1,610.60
Memorabilia (incl The Scent)		469.38	815.50
Discover Dogs		272.00	272.00
Open Show Income (see Open Show I&E)		473.50	476.50
Champ Show Income (see Champ Show I&E)		1,405.00	4,240.00
Interest		492.48	642.05
Calendar		8.00	3.50
BAD		225.00	0.00
Hands On		135.00	
Trolley Raffle		0.00	1,080.00
		<u>5,041.36</u>	<u>9,140.15</u>
Expenditure			
Calendar & Newsletter		(867.19)	(1,155.92)
Postage/Administration		(215.58)	(326.97)
Insurance		(243.10)	(222.90)
Title Maintenance		0.00	(63.00)
Open Show (see Open Show I&E)		(567.65)	(433.20)
Championship Show (see Champ Show I&E)		(1,206.68)	(5,084.44)
Donations & Flowers		0.00	(710.45)
Crufts stand		(181.00)	(175.00)
Discover dogs		(487.89)	(272.00)
Accountant		(35.00)	(35.00)
Website		(98.38)	(95.95)
Merch		(83.95)	(834.80)
BAD		(114.29)	0.00
Trolley raffle		0.00	(600.00)
TBD			(126.17)
Hands On		(65.00)	
Stock Adj		0.00	
2023 open show schedules		(83.95)	
		<u>(4,165.71)</u>	<u>(10,135.80)</u>
NET SURPLUS/(DEFICIT)		<u>875.65</u>	<u>(995.65)</u>

The Basset Hound Club

Balance Sheet as at 31st December 2025

	Notes	2025 £	2024 £
<u>Current Assets</u>			
Stock	3	863.83	1,050.41
Debtors & Prepayments	4	284.72	255.00
Deposit Account		35,587.94	35,195.05
NSB Account		9,958.53	9,958.53
Cash in Hand		779.26	2,297.00
Current Account		3,536.76	1,977.24
		<u>51,011.04</u>	<u>50,733.23</u>
<u>Total Assets</u>		<u>51,011.04</u>	<u>50,733.23</u>
<u>Current Liabilities - amounts falling Due within one year</u>			
Creditors and Payments in advance	5	(2,943.74)	(3,541.58)
<u>Long Term Liabilities - amounts falling Due greater than one year</u>			
Branch accounts	6	(26,634.73)	(26,634.73)
NET ASSETS		<u>21,432.57</u>	<u>20,556.92</u>
<u>Financed By</u>			
Brought Forward		20,556.92	21,552.57
Income & Expenditure Account		875.65	(995.65)
		<u>21,432.57</u>	<u>20,556.92</u>

The Basset Hound Club

Notes to the Balance Sheet as at 31st December 2025

1) Accounting Policies

a) General Principles

The Financial Statements summarise the Basset Hound Club's transactions for the 2025 financial year and its position at the year end of 31st December 2025.

It has been prepared in accordance with FRS102 and is intended to give a true and fair view of the financial position of The Basset Hound Club.

The accounting convention adopted is Historic cost amended for Current Value where appropriate.

b) Accruals of Income and Expenditure

Activity is accounted for in the year it takes place, not simply when cash payments are made or received. In particular:

Fees and charges due are accounted for as income at the date they become due

Supplies are recorded as expenditure when they are consumed. If there is a gap between the date supplies are received and when they are consumed this will be carried as Stock on the Balance Sheet

Where income and expenditure have been recognised but cash has not yet been received or paid a debtor or creditor for the relevant amount will be recorded in the Balance Sheet.

2) Stock

	2025	2024
Memorabilia items held at current value	863.83	1,050.41
	<u>863.83</u>	<u>1,050.41</u>

4) Debtors & Prepayments

	2025	2024
Open Show & Ch Show License	172.00	105.00
Ch Show venue 25	0.00	150.00
Open show rosettes	112.72	
	<u>284.72</u>	<u>255.00</u>

5) Creditors and Payments in Advance

	2025	2024
Prepaid subs	(141.00)	(209.00)
Calendar	(867.19)	(1,106.73)
Other	(2,943.74)	(1,625.85)
Trolley		(600.00)
	<u>(3,951.93)</u>	<u>(3,541.58)</u>

6) Long term Liabilities

	2025	2024
Branch accounts	<u>(26,634.73)</u>	<u>(26,634.73)</u>
	<u>(26,634.73)</u>	<u>(26,634.73)</u>

Championship Show 2025

	2025 £	2024 £
<u>Income</u>		
Entries/catalogues	1,133.00	1,554.00
Raffle	265.00	230.00
Donations	7.00	16.00
Meals/Refreshments	0.00	0.00
Dinner Dance		2,440.00
	<u>1,405.00</u>	<u>4,240.00</u>
<u>Expenditure</u>		
	2025 £	2024 £
catalogues, prize cards etc	(350.42)	(396.63)
venue	(171.00)	(3,163.23)
Meals/refreshments	(300.45)	(363.74)
license & KC costs	(60.00)	(60.00)
rosettes	(123.06)	(159.93)
Ch Show Prizes	(160.00)	0.00
Sundries	0.00	(500.91)
Judges Gifts	(41.75)	0.00
Judges expenses	0.00	(300.00)
Judges accomodation	0.00	(140.00)
	<u>(1,206.68)</u>	<u>(5,084.44)</u>
Surplus/(Deficit)	<u>198.32</u>	<u>(844.44)</u>

BHC Open Show 2025

	2025	2024
<u>Income</u>	£	£
Entries & catalogues	343.50	319.00
Donation	0.00	17.50
Food	0.00	0.00
Raffle	130.00	140.00
	<u>473.50</u>	<u>476.50</u>
<u>Expenses</u>	£	£
Licence	(45.00)	(35.00)
Rosettes	(82.76)	(41.53)
Venue	(150.00)	(132.00)
catalogues,schedules etc	(267.51)	(224.67)
Food Expenses		
Judges & Stewards Gift	(22.38)	
	<u>(567.65)</u>	<u>(433.20)</u>
Surplus/(Deficit)	<u>(94.15)</u>	<u>43.30</u>