Financial information guidance

What we need – and why it helps us help more pets!

Keeping clear financial records isn't just good housekeeping — it helps us (and you!) understand how donations are being used to make life better for pets and the people who love them. When you apply for a grant, we use your financial information to build confidence that your organisation is stable, sustainable, and ready to deliver real impact. Here's everything we ask for — and why.

What Financial Information Do I Need to Provide?

All organisations must send us a copy of their most recent formal accounts covering a 12-month financial year. These can be prepared on:

- receipts and payments basis
- accruals basis

If your latest accounts cover a period that ended over 12 months ago, please also send financial information for the following year, such as:

- draft accounts
- management accounts
- a profit and loss report

If you're applying for a larger grant, we may also ask for a balance sheet dated within the last 3 months — we'll let you know if we need this.

What Type of Accounts Should I Send?

It depends on the type of organisation you are — but if you're unsure, chances are you fall into the **receipts and payments**[1] category.

Receipts & Payments Accounts

These show:

- Everything your organisation received
- Everything your organisation spent
- Clear categories for both

Think of it as a simple "money in / money out" snapshot of your year.

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[1] Receipts and payments accounts are for organisations with an annual income of less than £250,000. Charities whose income is more than £250,000 must prepare accounts on an accruals basis.

For example, this is a **receipts and payments** summary for Thumper's Rabbit Rescue of their income and expenditure over the last 12 months:

Type	Income	Expenses
Collection boxes	£457	
Donations	£2750	
Adoption fees	£3900	
Fundraising events	£1745	
Events held by supporters	£487	
Legacies	£500	
Grants	£1000	
Sales of second hand goods	£245	
Salaries		£0
Food		£2405
Litter and Bedding		£1013
Electricity		£845
Fundraising expenses		£478
Insurance		£124
Motor Expense		£224
Veterinary Fees		£5274
Advertising		£34
Postage and Stationary		£74
Maintenance		£274
Training		£0
TOTAL	**£11,084**	**£10,745**

From these accounts, it's easy to see what Thumper's Rabbit Rescue spent last year, and how much they brought in. We can also see what they spend most of their money on, and the different ways they raise money.

What are management accounts?

Every charity — regardless of size — should keep regular financial records, not just annual accounts. It helps you understand:

- how much you're spending
- what income you're bringing in
- whether you're on track with your budget

The easiest way to do this is a simple spreadsheet with tabs for each month and a year-to-date summary. Many charities call this their management accounts. They help you, your team, and your trustees keep a real-time picture of your charity's financial health.

The management accounts for April's income might look like this:

		Collection tins	Donations	Adoption fees	Car boots	Ebay sales	Events	Other	Total
April									
01/04/2019	L Carr		£ 5.00						
01/04/2019	Sootie			£ 65.00					
05/04/2019	A Smith		£ 15.00						
06/04/2019	The Royal Hart	£ 38.45							
10/04/2019	Patch			£ 65.00					
14/04/2019	Spring fair						£ 1,875.00		
14/04/2019	T Atkins		£ 5.00						
16/04/2019	Woodlands Primary		£ 24.75						
16/04/2019	Smudge			£ 65.00					
18/04/2019	M Atkins		£ 5.00						
20/04/2019	Auction					£ 12.00			
21/04/2019	C Chan		£ 7.00						
22/04/2019	H Issacs		£ 20.00						
23/04/2019	Fluffy			£ 65.00					
25/04/2019	N Taylor		£ 10.00						
28/04/2019	J Simpson		**£ 20.00**						
Total		**£ 38.45**	**£ 111.75**	**£ 260.00**	**£ -**	**£ 12.00**	**£ 1,875.00**	**£ -**	**£ 2,297.20**

And April's expenditure might look like this:

		Vet bills	Boarding fees	Petrol	Printing	Fundraising costs	Food	Other	Total
April									
01/04/2019	Vets4Pets	£ 230.50							
01/04/2019	Emergency boarding - Spike		£ 15.00						
05/04/2019	Vets4Pets	£ 38.00							
06/04/2019	Leaflets				£ 12.00				
10/04/2019	Raffle prizes					£ 47.50			
14/04/2019	Pets at Home						£ 87.52		
14/04/2019	Tesco			£ 34.85					
16/04/2019	Vets4Pets	£ 278.50							
16/04/2019	Emergency boarding - Chloe		£ 20.00						
18/04/2019	Pets at Home						£ 175.55		
20/04/2019	Gazebo					£ 80.00			
21/04/2019	Food for spring fair					£ 75.54			
22/04/2019	Vets4Pets	£ 175.00							
23/04/2019	Pets at Home						£ 64.55		
25/04/2019	Petrol			£ 44.52					
28/04/2019	Stamps							£ 7.00	
Total		**£ 722.00**	**£ 35.00**	**£ 79.37**	**£ 12.00**	**£ 203.04**	**£ 327.62**	**£ 7.00**	**£ 1,386.03**

There would be a page for every month, and a summary for the year to date which was kept updated. The year to date summary would look like this:

Income		**Expenditure**	
Collection tins	£ 165.42	**Vet bills**	£ 8,664.00
Donations	£ 1,345.00	**Boarding fees**	£ 345.00
Adoption fees	£ 3,120.00	**Petrol**	£ 954.87
Car boots	£ 485.55	**Printing**	£ 75.85
Ebay sales	£ 275.55	**Fundraising costs**	£ 685.52
Events	£ 6,383.85	**Food**	£ 4,275.55
Other	£ 42.50	**Other**	£ 58.55
Total	£ 11,817.87	**Total**	£ 15,059.34

What is a balance sheet?

A balance sheet shows the current financial position of your organisation — a bit like a financial check-up. It includes:

Assets (things you own):

- vehicles, equipment, property
- investments
- money in your bank accounts
- debtors (money owed to you)

Liabilities (things you owe):

- loans
- outstanding bills (e.g., vet bills)

The balance sheet for Thumper's Rabbit Rescue looks like this:

		Assets	Liabilities
Physical assets			
	Van	£2,000	
	Computer	£600	
Investments			
	None	£0	
Cash assets			
	Savings account balance	£1,243	
	Current account balance	£392	
Debtors			
	Gift aid claim	£1,000	
Liabilities			
	Current balance at vet		-£843
	Total	**£5,235**	**-£843**

From all of the information that Thumper's Rabbit Rescue has provided we can easily see:

- they're spending roughly about the same as what they are bringing in
- they've not got massive debts
- they're not sat on a lot of unspent money

Every organisation should include a full balance sheet at year-end within their formal accounts — but we also expect you to keep a **simple, regularly updated** version during the year.

Common questions

I'm a registered charity; can I just send you a copy of the accounts we sent to the Charity Commission?

Yes! As long as they meet Charity Commission guidance, those accounts meet our requirements.

But if they're for a financial year that ended more than 12 months ago, we'll also need draft or management accounts so we have an up-to-date view.

Can I just send bank statements?

Not really, as these don't give us the full picture of your organisation's finances. They show transactions, but not how your income and spending are categorised — which means we can't properly understand your financial position or assess your application. That's why a full set of accounts or management-level financial information is required.

We're new to this. Do you have a template?

Yes! We recommend the free, easy-to-use template from The Resource Centre.

Still unsure?

No problem — you can use the form in **Annex 1** to share the key information with us. The gov.uk charity accounting guidance is also helpful if you want to read more. And of course, if you need help, we're only an email away:

info@petsfoundation.co.uk

Annex 1

Charity name:						
For the period:	From			Until		
	DD	MM	YYYY	DD	MM	YYYY

Income		**Expenditure**	
Donations		Wages, Salaries and NIC	
Adoption fees		Food	
Fundraising events		Litter and Bedding	
Events held by supporters		Vet bills	
Collection boxes		Utilities (water/electric)	
Grants		Fundraising costs	
Legacies		Insurance	
Sale of second hand goods		Motor Expense	
Other sales		Advertising	
Stalls		Postage and Stationary	
Gift Aid		Maintenance	
Other (Please list)		Training	
		Rent	
		Legal Fees	
		Kennel fees	
		Other (Please list)	
Total income:		**Total expenditure:**	

Balance sheet:			
	Assets		**Liabilities**
Investments			
Cash in the bank			
Debts owed to the charity			
Debts owed by the charity			
Total	**£**		**£**