

Company Registered number 07015971

**HAUSER BEARS**  
**DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**30 SEPTEMBER 2012**

Limited By Guarantee  
Registered Charity Number 1132554



**THE HUGHES PARTNERSHIP**  
*Chartered Certified Accountants and Business Advisers*  
Vienna House  
International Square  
Birmingham International Park  
Solihull  
B37 7GN

**Hauser Bears**  
**Financial Statements**  
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**Hauser Bears**  
**Company Information**

**Directors/Trustees**

Karine Hauser  
Anne-Laure Hauser  
Martin Goodyer  
Sebastien Barrillier

**Accountants**

The Hughes Partnership  
Vienna House  
International Square  
Birmingham International Park  
Solihull  
B37 7GN

**Business address**

23 Moseley Gate  
Alcester Road  
Birmingham  
B13 8JJ

**Registered office**

23 Moseley Gate  
Birmingham  
West Midlands  
B13 8JJ

**Registered number**

07015971

**Registered Charity number**

1132554

## **Hauser Bears**

### **Report of the Trustees**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 30 September 2012. The trustees have adopted the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

7015971

#### **Registered Charity number**

1132554

#### **Registered Office**

23 Moseley Gate  
Birmingham  
West Midlands  
United Kingdom  
B13 8JJ

#### **Principal Activity**

The principal activity of the company continued to be that of charity services regarding the welfare and preservation of all species of bear throughout the world and prevention of cruelty.

#### **Trustees**

The board had four trustees and directors during the period as follows:

Anne-Laure Hauser (appointed 11 September 2009)

Karine Hauser (appointed 11 September 2009)

Sebastien Barrilier (appointed 16 November 2010)

Martin Goodyer (appointed 1 August 2011)

#### **Independent Examiner**

Gareth Hughes FCCA  
Vienna House  
International Square  
Birmingham International Park  
Solihull  
B37 7GN

## **Hauser Bears**

### **Report of the Trustees**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

Hauser Bears is registered charity and a company limited by guarantee. As such it is governed by its Memorandum and Articles of Association.

The role of the company is clearly defined in the Company's Memorandum and Articles of Association and is in accordance with the Companies Act 2006.

The board had four trustees during the period: Anna Hauser, Karine Hauser, Sebastien Barrilier and Martin Goodyer. Jim McNeill is an advisor for the grant application process relevant to polar bears.

Hauser Bears' charitable objects are — to further such purposes as are charitable for the advancement of the welfare and the preservation of all species of bear throughout the world and prevention of such cruelty to bears.

##### **Staffing and Volunteers**

Volunteers are an essential element to any charity in order to keep administrative costs low.

Hauser Bears has minimal staff and is run predominantly on a voluntary basis by Anna and Karine Hauser, who have dedicated their time to the day-to-day running of the charity.

Other volunteers have assisted a great deal with areas of work such as events organisation, website amendments, administration, creative writing for editorials, creating educational materials and raising awareness.

##### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Hauser Bears**

### **Report of the Trustees**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Aims**

The object of the company is to further such purposes as are charitable for the advancement of the welfare and the preservation of all species of bear throughout the world and prevention of such cruelty to such bears in each case for the public benefit including, but not exclusively, by

- \* Funding the rehabilitation and rescue of bears in need of care by reason of maltreatment, particularly of those bears used in farming or entertainment
- \* Advancing the education of the public to promote its understanding and awareness of bears generally, in particular in relation to their natural habitats, and the preservation and protection of individual species of bears
- \* Encouraging and enabling those currently involved in the exploitation or maltreatment of bears to pursue alternative activities
- \* Undertaking, funding and publishing the results of research and such other exclusively charitable purposes as the charity may in its absolute discretion determine

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Hauser Bears' Own Projects**

In this third year of operation, Hauser Bears have reserved funding and efforts towards supporting other projects, focusing on those which have less of an emotional appeal and therefore harder for other organisations to raise funds for

##### **Hauser Bears' funded projects**

##### **Wildlife Trade**

The team of trustees at Hauser Bears believe in funding projects which deliver maximum impact relative to investment. In this optic we have elected to carry on funding vital projects to affect the rampant wildlife trade affecting bears in various parts of the world. These include the following

- \* The Anti-poaching unit ran by Wildlife SOS India, Forest Watch
- \* Forest watch program for moon bears in Kashmir ran by Wildlife SOS
- \* A study of wild meat in Malaysia with recommendation and law enforcement support by TRAFFIC in Malaysia Part II
- \* A study of the Bear trade in Myanmar by TRAFFIC with a view to significantly reducing it and support the government in their law enforcing capacity
- \* The study of all bear related product sales across South East Asia, cofounded with Animals Asia carried out by TRAFFIC Part II

## **Hauser Bears**

### **Report of the Trustees**

#### **Conservation research projects**

Furthermore, Hauser Bears continued to support the PhD projects started in 2011, to ensure the continuity of the work leading to better environmental and conservation decisions in the relevant countries

#### **Sanctuary Support**

The Bear cub support offered to Free the Bears continued for the two individuals under our financial responsibility

Hauser Bears also paid for the upkeep of all three bears rescued by them in 2011, placed in the Romanian Bear sanctuary of Libearty in Zarnesti

Hauser Bears supported the sanctuary costs for the rescued Moon bears in Kashmir, (project ran by Wildlife SOS) funding the entire operation and enabling 7 bears to live out a peaceful life

A new partnership was created with Wildlife One in Thailand, enabling this organisation to start the building of a new sanctuary for rescued Black Asiatic and Sun bears in Thailand and neighbouring countries. Hauser Bears funded the medical centre, the first enclosure and transport cages

#### **Education**

A project in collaboration with Alertis (Netherlands) was co-funded to educate forestry department agencies on brown bear management

#### **Projects and Projections**

Hauser Bears' purpose is to advance the welfare and conservation of bears worldwide

Hereunder is a list of all projects funded and carried out by the charity in the financial year to that effect

- 1 Bear cub sponsorship for Cookie and Baby Hauser currently residing at the FTB bear sanctuary in Laos in partnership with Free The Bears Fund Lao-PDR
- 2 Sanctuary support to the Libearty Bear Sanctuary ran by AMP Romania supporting the upkeep of 3 rescued brown bears, namely Misha, Marko and Maria
- 3 Funding of a truck to enable the sanctuary staff at the Libearty Bear Sanctuary to feed the bears across their 70 Hectare sanctuary in all metrological conditions, summer and winter much more easily
- 4 Wildlife crime report by TRAFFIC "A Study of Wild Meat in Malaysia" Malaysia, Part II

## **Hauser Bears**

### **Report of the Trustees**

5 Funding of a bear sanctuary in Thailand, specifically allocating monies to the creation of a medical unit, the first main enclosure at the sanctuary and transportation cages

6 Bear care support in the form of advice and food relief fund for two Albanian brown bear cubs and their subsequent relocation to Romania (Zarnesti Sanctuary) Albania

7 Co-funding for a PhD research by Miss Lorraine Scotson on "The Spatial Distribution, Ecology and Conservation Status of the Asiatic Black Bear and the Malayan Sun Bear in Lao PDR" Lao-PDR

8 Funding of the Wildlife SOS India "Forest Watch" program North India Surveillance and sloth bear anti-poaching unit support and Sloth Bear cub protection unit North India

9 Funding of the field expenses for moon bear rescue operations ran by Wildlife SOS India in Kashmir and the operation costs for 2011 of the Daichigam Moon bear orphanage in Kashmir

10 Equipment grant for the moon bear rescue orphanage ran by Wildlife SOS India, Kashmir

11 Operation costs for the anti poaching unit in Jammu and Kashmir, operated by Wildlife SOS India Kashmir

12 Part funding of an education workshop organised by Alertis in Slovakia to educate forestry department agencies on brown bear management

The aims of these projects show a strong distribution between research projects, educational projects, wildlife trade investigation, law enforcement support and sanctuary support with a long term impact on conservation. It also shows further geographical spread from the 2011 report of the projects.

Hauser Bears is one of the few organisations dealing with wildlife who specifically state a holistic approach embracing both welfare and conservation issues. Hauser Bears believes in a 360 degree approach looking into all aspects of the issues that are at the heart of the charity.

Hauser Bears projections for 2014-2015 include a balanced portfolio of projects across research, wildlife trade investigation, law enforcement support, education and sanctuary support and with further geographical and species spread. More emphasis will be given on the educational aspect of our work. This includes the general public as well as experts and governmental agencies.



## **Hauser Bears**

### **Report of the Trustees**

#### **FINANCIAL REVIEW**

The trustees confirm that the statements comply with current statutory requirements, the requirements of the charity's memorandum and articles of association, the statement of recommended practices, accounting and reporting by charities (revised 2005) Investments held have been acquired in accordance with the charity's power and its memorandum and articles of association

The impact of this financial year by Hauser Bears has been substantially felt mainly in the South East Asia region and India

Hauser Bears have focused much of their funds to Wildlife Trade which is rampant worldwide, mainly feeding the South East Asian markets and demand The pressure on the SEA population will lead to the extinction of their two local species, the Asiatic Black bear and the Malayan Sun bear, should the poaching and harvesting of those animals continue at the current rate This will in turn put pressure on all other bear populations further afield such as in Russia, India and North America to satisfy a huge demand for live bears for the bear bile farms, the food market and bear parts generally

It is therefore crucial that projects aiming to improve wildlife crime enforcement are given substantial support, to dismantle the wildlife traffic networks, leading to the dissemination of these endangered species

Moreover Research also allows upgrading the regional status of local species at IUCN level Hauser Bears funded research projects in South East Asia have been feeding back as part of the network of scientists and partner organizations working in almost every country in the world, who collectively hold what is likely the most complete scientific knowledge base on the biology and conservation status of species

**Hauser Bears**

**Report of the Trustees**

**TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board

Karine Hauser



Director

14/06/2013

## **Hauser Bears**

### **INDEPENDENT EXAMINERS REPORT TO THE BOARD OF TRUSTEES ON THE**

### **UNAUDITED FINANCIAL STATEMENTS OF HAUSER BEARS**

#### **Independent Examiner's report to the trustees of Hauser Bears**

I report on the accounts of the company for the period ended 30 September 2012, which are set out on pages 1 to 12

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 43(3) of the Charities Act 1993. My work has been Undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my examination, for this report, or for the opinions I have formed.

#### **Respective responsibilities of Trustee and Examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 43 of the 1993 Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention

#### **Basic of Independent Examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Hauser Bears**

**INDEPENDENT EXAMINERS REPORT TO THE BOARD OF TRUSTEES ON THE**

**UNAUDITED FINANCIAL STATEMENTS OF HAUSER BEARS**

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Gareth Hughes FCCA  
The Hughes Partnership

17/6/2013

**Hauser Bears**  
**Statement of financial activities**  
**for the year ended 30 September 2012**

	Notes	2012 £	2011 £
<b>INCOMING RESOURCES</b>			
Voluntary income		188,445	253,357
Gift Aid receivable		59,780	-
<b>Total incoming resources</b>		<b><u>248,225</u></b>	<b><u>253,357</u></b>
<b>RESOURCES EXPENDED</b>			
Grants and donations		(176,907)	(258,845)
Cost of generating voluntary income		(2,164)	(1,496)
Support costs		(19,099)	(12,361)
Governance costs		(3,529)	(2,880)
General administrative expense		(419)	-
<b>Total outgoing resources</b>		<b><u>(202,118)</u></b>	<b><u>(275,582)</u></b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>46,107</u></b>	<b><u>(22,225)</u></b>

**HAUSER BEARS**  
**Balance Sheet**  
**as at 30 September 2012**

	Notes	2012 £	2011 £
<b>Current assets</b>			
Cash at bank and in hand		52,205	1,656
<b>Creditors: amounts falling due within one year</b>	3	(7,755)	(3,313)
<b>Net current assets</b>		44,450	(1,657)
<b>Net assets</b>		44,450	(1,657)
<b>Capital and reserves</b>			
Unrestricted funds		44,450	(1,657)
<b>Shareholders' funds</b>		44,450	(1,657)

For the financial period ended 30 September 2012, the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).



Karine Hauser  
Director

Approved by the board on 14/6/2013

**HAUSER BEARS**  
**Notes to the Financial Statements**  
**for the year ended 30 September 2012**

**1 Accounting policies**

***Accounting convention***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) The Companies Act 2006 and the requirements of the Recommended Practice, Accounting and Reporting by Charities

***Compliance with accounting standards***

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

***Incoming Resources***

All incoming resources are included on the Statement of Financial Activities where the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

During the period, certain expenses of the charity have been paid for directly by the Trustees. These amounts have been classed as voluntary income within incoming resources

***Volunteer Help***

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report

***Resources Expended***

Expenditure is accounted for on an accruals basis and has been classed under headings that aggregate all costs related to the 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

***Costs of Generating Voluntary Income***

This includes all costs incurred in raising voluntary income for the charity

***Support Costs***

Support costs include central functions and have been allocated on a basis consistent with the use of resources

***Governance Costs***

Include costs of the preparation and examination of the statutory accounts, the costs of trustees meetings and cost of any legal advice to trustees on governance matters

***Taxation***

The charity is exempt from corporation tax on its charitable activities

**HAUSER BEARS**  
**Notes to the Financial Statements**  
**for the year ended 30 September 2012**

***Fund Accounting***

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

**2 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the period ended 30 September 2012

**Trustee's Expenses**

There were no trustees' expenses for the period ended 30 September 2012.

<b>3 Creditors' amounts falling due within one year</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Other taxes and social security costs	4,442	-
Other creditors	3,313	3,313
	<u>7,755</u>	<u>3,313</u>

**4 Movement in funds**

	<b>At 1 October 2011</b>	<b>Net Movement in funds</b>	<b>At 30 September 2012</b>
Unrestricted Funds	(1,657)	46,107	44,450
<b>Total Funds</b>	<u>(1,657)</u>	<u>46,107</u>	<u>44,450</u>

Net movement in funds included in the above as follows

	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
Unrestricted Funds	248,225	202,118	46,107
<b>Total Funds</b>	<u>248,225</u>	<u>202,118</u>	<u>46,107</u>



**HAUSER BEARS**  
**Notes to the Financial Statements**  
**for the year ended 30 September 2012**

**5 Limited by Guarantee**

Each member promises to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity if the Charity is dissolved while he is a Member or within twelve months after he/she ceases to be a Member

**6 Transactions with related parties**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
<b>Remuneration and benefits</b>		
K Hauser	-	-
A Hauser	-	-
M Goodyer	-	-
S Barrillier	-	-
	<u>-</u>	<u>-</u>

**Other transactions with trustees**

During the period, amounts totalling £166,000 were received from the trustees enabling all third party donations to be used entirely for charitable purposes

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Gifts and donations received	166,000	218,030
Donated services or facilities	11,008	17,548
	<u>177,008</u>	<u>235,578</u>

**HAUSER BEARS****Detailed statement of financial activities  
for the year ended 30 September 2012  
for the information of the directors only**

	2012 £	2011 £
<b>Voluntary income</b>		
Donations received	<u>188,445</u>	<u>253,357</u>
<b>Grants and Donations</b>		
Donations paid	<u>176,907</u>	<u>258,845</u>
<b>Cost of Generating Voluntary Income</b>		
Purchases	302	896
Advertising	<u>1,862</u>	<u>600</u>
	<u>2,164</u>	<u>1,496</u>
<b>Support Costs</b>		
Employee costs		
Gross wages	16,513	10,491
Employers national insurance	1,647	-
Printing, postage and stationery	397	329
Telephone expenses	153	304
Computer expenses	246	1,092
Bank charges	<u>143</u>	<u>145</u>
	<u>19,099</u>	<u>12,361</u>
Governance Costs		
Consultancy fees	655	-
Accountancy fees	<u>2,874</u>	<u>2,880</u>
	<u>3,529</u>	<u>2,880</u>
General administrative expenses		
Sundry expenses	<u>419</u>	<u>-</u>
	<u>419</u>	<u>-</u>
<b>Total Resources Expended</b>	<u>202,118</u>	<u>275,582</u>
<b>Other operating income</b>		
Gift Aid Receivable	<u>59,780</u>	<u>-</u>
<b>Net Income/(Expenditure)</b>	<u>46,107</u>	<u>(22,225)</u>