

SOUTHERN GOLDEN RETRIEVER RESCUE

England & Wales · Charity number 1098769

Details

Status Registered

Legal form Trust

Registered 2003-07-28

Register [View on the Charity Commission register](#)

Contact

Address 14 Swale Road
Rochester
Kent
ME2 2TT

Phone 07480100344

Email admin@sgrr.org.uk

Website www.southerngoldenretrieverrescue.org.uk

Activities

Objects: 1) TO ALLEVIATE DISTRESS CAUSED TO THE BREED OF DOGS KNOWN AS GOLDEN RETRIEVERS WHICH MAY BE ILL-TREATED ABANDONED OR NEGLECTED; 2) IN CASES WHERE GOLDEN RETRIEVERS ARE ABANDONED OR UNWANTED OR THE DOGS CAN NO LONGER BE CARED FOR AT THEIR PRESENT HOMES TO RE-HOME THE GOLDEN RETRIEVERS TO ENSURE THEIR FUTURE WELL BEING AND WHERE POSSIBLE TO KEEP IN CONTACT WITH THEM FOR THE DURATION OF THEIR LIVES; AND 3) TO ADVANCE EDUCATION BY THE PROVISION OF ADVICE TO MEMBERS OF THE PUBLIC WHO OWN OR WHO WISH TO OWN A GOLDEN RETRIEVER IN ALL ASPECTS OF THE CARE AND WELL-BEING OF SUCH DOGS

Activities: Alleviate distress caused to the breed of dog known as Golden Retrievers which may be ill treated, abandoned or neglected. In cases where Golden Retrievers are abandoned or unwanted, or the dogs can no longer be cared for in their present homes, to re-home the Golden Retrievers to ensure their future well being.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- East Sussex
- Hampshire
- Kent
- Surrey
- West Sussex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£63,931	£50,749	-	-
2023-12-31	£34,051	£84,841	-	-
2022-12-31	£35,138	£95,763	-	-
2021-12-31	£19,088	£18,236	-	-
2020-12-31	£91,908	£36,878	-	-

Trustees

Name	Role	Appointed
Brian Tinha		2023-08-14
JULIE HOAD		2024-10-24
Lynn Ferguson		2014-01-14
NIGEL PORTER		2023-05-15
Rachel Clark		2018-03-17
SUE ASHLEY		2011-06-29

SOUTHERN GOLDEN RETRIEVER RESCUE

England & Wales - Charity number 1098769

Accounts

Charity number: 1098769

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT
AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SOUTHERN GOLDEN RETRIEVER RESCUE

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SOUTHERN GOLDEN RETRIEVER RESCUE

REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees: Mr N Porter - Treasurer
Mrs L Ferguson
Mrs R Clark
Mrs S Ashley
Mr D Farnham (resigned 6 June 2024)
Mr B Tinham
Ms J Hoad (appointed 24 October 2024) - Secretary

Charity registered number: 1098769

Principal office: 14 Swale Road
Rochester
Kent
ME2 2TT

Principal Bankers: Lloyds Bank plc
North Road House
Rye Road
Hawkhurst
Kent TN18 1NX

Independent Examiner: Mr James Mathieson FCA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Board of Trustees present their Annual Report, together with the Financial Statements for the year ended 31 December 2024. The trustees confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, the requirements of the governing document and the provisions of "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)" (effective 1 January 2022) (Charities SORP (FRS 102)). The information on page 1 forms part of this report.

Structure, governance and management

The charity is an unincorporated charity governed by a trust deed dated 17 March 2003 and amended 7 July 2003.

New Trustees are appointed by the Board of Trustees. They are recruited by recommendation from a current Trustee or Member of the Management Committee. According to the Charity's Governing Document, two prospective Trustees are nominated, one by the Southern Golden Retriever Society the other from the SGRR Management Committee. Prospective Trustees are checked to ensure that they meet the necessary legal requirements for being a Trustee. When considering applicants, the Trustees consider the need to keep the board well balanced with varied fields of expertise available; an interest in Golden Retrievers and their welfare is paramount and previous volunteering within the Charity's network is desirable.

Before accepting nomination, a prospective Trustee is 'inducted' by a Trustee using the Charity's governing document and form CC3 'The essential Trustee' from the Charities Commission. Once accepted as a Trustee these same documents along with the Charity's 'Working Codes Of Practice' document are used for a more detailed induction to the working of the Charity and the responsibilities of being a Trustee. On-going training is provided through learning and experience as needs arise and at Trustees' meetings where current trends and training needs are discussed and then acted upon appropriately. Each Trustee has received a copy of 'The Essential Trustee' and the NCVO book 'The Good Trustee Guide'.

The Trustees have appointed all area coordinators to a Management Committee to organise and carry out the objects of the Charity under their supervision. All the coordinators are volunteers and work from their own homes and are reimbursed for out-of-pocket expense incurred in the course of their work for the Charity. Generally speaking, the Charity relies on the efforts of people and other organisations to raise funds on its behalf.

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities

The aim of Southern Golden Retriever Rescue is to alleviate distress caused to the breed of dogs known as Golden Retrievers which may be ill-treated, abandoned or neglected. In cases where Golden Retrievers are abandoned or unwanted, or the dogs can no longer be cared for at their present homes, to re-home the Golden Retrievers to ensure their future wellbeing and where possible to keep in contact with them for the duration of their lives; and to advance education by the provision of advice to members of the public who own or who wish to own a Golden Retriever in all aspects of the care and well-being of such dogs.

In shaping the objectives for the year and planning the activities, the Trustees have considered the Charity Commission's guidance on public benefit. The charity relies on donations and fund raising to cover its operating costs.

Achievements and performance

During 2024 we rehomed a total of 37 dogs, 40 in 2023. We currently have 254 dogs still active from all our previous rehoming activities and who we keep in touch with.

We had 15 bitches needing help and 22 males in 2024. There was no solid pattern in ages, the juvenile youngsters aged 1 -3 are common (some 40% in total), presenting us with the more challenging and immature characters and then a range of ages up to 13. We were unable to rehome several dogs with significant temperament problems and provided advice to many owners to enable them to keep their companion.

The work of the co-ordinators extends to help and advice, not only rehoming. We continue to evolve as the needs of the families and dogs' change.

Of the 37 dogs rehomed in 2024, 28 were on our straight-forward adoption paperwork. The remaining, some 9 dogs, came to us with behaviours we accept as normal juvenile exuberance but their owners see as out of control mouthing and insatiable energy levels, which they struggle to manage. Finding good homes who understand these dogs and have the skills to cope with them is increasingly difficult.

There are undoubtedly more dogs to be rehomed due to the surge in purchases during the pandemic, but the availability of the various selling websites keeps many away from our charity. The significant pressure on family finances increases the need of owners to recover their costs through selling in preference to passing them to us.

In December 2023 we received a request from the local Dog Warden to help with 2 stray Golden Retrievers found near Lullingstone Castle, (the "Lullingstone Girls"). These 2 bitches were in a terrible state and required immediate veterinary intervention and just as Christmas arrived we then needed to place them in temporary foster homes. This was all achieved by our superb band of

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

volunteers and initial funding was met from our General Reserves. A Fund-Raising activity then took place to help fund these costs and the general costs of all the dogs in our care. The majority of the income from this fund raising, some £25,000 was at the beginning of 2024.

In addition, we are thankful to the late Gillian Robinson, a previous Trustee and supporter of SGRR who passed away in 2023 but left a bequest of £10,000 in her will, which we received in August 2024.

The health complexity of the dogs we have helped included: 1 with possible Elbow Dysplasia, 3 older dogs with arthritic conditions, 1 puppy suffering from an Ectopic Ureter and 1 with itchy skin, which may require ongoing Cytopoint treatment. These dogs will require our lifetime financial support.

During 2024 we were accepted to join ADCH, (Association of Dogs and Cats Homes), which is a resource we hope will be of benefit to our charity. ADCH is a voluntary membership organisation for dog and cat rescue and rehoming charities promoting good welfare standards and good practices for volunteers in our sector. The Trustees felt it important to be part of a recognised and highly valued welfare organisation and the thorough process we had to go through to be admitted has assisted us in the review of our own Working Practices. Our sector does not have any governing legislation, but legislation is on the way and ADCH and its members are influencing HM Government in writing it.

In light of the membership of ADCH, we began a full review of our Working Practices and procedures. This should be completed by the end of March 2025. We believe that they will now reflect up to date and safe procedures for rehoming dogs we are asked to help.

Some Trustees and coordinators have attended via Zoom several of the training sessions offered by the Battersea Academy. These have also helped us with our Working Practices. The safety of all volunteers is paramount and the increased number of dogs presenting with a bite history is of great concern. We have a responsibility to each volunteer interacting with the dogs and to the homes we recommend adopting them.

2024 was a busy year with new people, the overdue review of our Working Practices, becoming a member of ADCH and Battersea training for our coordinators. As with previous years, each dog we help has its own special circumstances and requires a carefully thought-out individual plan. We are proud that together we helped many families and their dogs through some sad circumstances and on to happier times.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Operating surplus (excluding bequests and MSF movement) was £13,182 compared to a deficit of £50,790 in 2023.

Overall income (excluding bequests) was £53,353 this year, somewhat higher than last year (£29,418), primarily due to the £20,000 donation received from Northumbria Golden Retriever Club.

There are still individuals who continue to raise funds for the charity by selling goods - whether a boot fair or personal goods sold on eBay, our thanks go out to the kindness of such people.

During 2024 we received £10,578 in bequests (£4,633 in 2023) and £1,314 in memory of (IMO's) (£456 in 2023) – where donations are collected rather than flowers given at funeral services.

Although the number of dogs being rehomed continues to be low, more are coming through with serious medical conditions such as epilepsy and arthritic type conditions. This is not only reflected in our current year veterinary fees, but also the increase in our Medical Support Fund for this year.

Veterinary and medical bills together with the provision of medication and supplements in 2024 were £26,499 compared to £30,270 in 2023. These included some large items, such as, ectopic ureter operation for one of our rescue puppies plus several of our older Goldies requiring regular monthly treatment for arthritic type conditions.

Other expenditure remains relatively low given the voluntary nature of all of our coordinators and trustees, although mileage costs increased by about 20% to £4,571 (£3,761 for 2023).

The amount of available funds remains relatively strong for the foreseeable future at £104,209, although the Trustees are aware that since 2021 this has dropped significantly, and caution is being exercised before taking on dogs with on-going medical needs. Additional fund raising will be considered if the position reduces further.

At the balance sheet date, the charity's free unrestricted reserves were £104,209 (2023 were £91,027).

Funds are deposited into fixed term treasury deposits with up to 1 year in duration. They have scattered maturity dates so as to meet all financial commitments as they may become due.

Medical Support Fund

As in previous years, the charity continues to see dogs come into rescue with pre-existing medical conditions. The charity continues to financially support these on-going medical requirements in order to place these, into suitable and happy homes.

The ongoing medical support provided can have a big impact on the funds of the charity, especially in cases where a dog has a more complex and costly health issue, such as epilepsy/arthritis.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

As a result, the trustees have a provision in place in the form of a Medical Support Fund (MSF) to cover the costs of future treatments.

A further 6 dogs were added to the MSF register in 2024, although 1 has since passed away, a further 7 dogs have also died and one is no longer included as has reached the maximum age covered. The net effect of all movements for 2024 resulted in an increase in the fund of £12,645 and now sits at a total of £163,203.

See full breakdown below:

Opening MSF	£150,558 (29 dogs)
Changes in relation to existing MSF registered Dogs*	£4,732
Reduced due to deceased dogs	£(28,650)
Additional funds added for extra 6 dogs	£36,563
Closing MSF	£163,203 (26 dogs)

* As estimates are based on the age of a dog, amounts decrease each year accordingly. Where the future yearly spend is expected to be higher than the prior yearly assumption, amounts increase accordingly.

Policy on reserves

In normal times, the trustees had considered available funds of between £80k and £150k to be a comfortable reserves figure.

The maintenance of this threshold is under the trustee's control as any pledged future outgoings are provided for through the Medical Support Fund (MSF) within the upper section of the balance sheet. There are very limited fixed costs to consider.

If the reserves fall below this amount, more specifically targeted fundraising could be considered, or more cautious underwriting of conditions be reflected, or both.

If the funds go above this level, the trustees will consider whether it is appropriate to lower their fundraising profile.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees 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 charity and of its surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011. 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.

This report was approved by the Board of Trustees on 24 July 2025 and signed on its behalf by:

Mrs J Hoad
Secretary

Mr Nigel A Porter
Trustee

SOUTHERN GOLDEN RETRIEVER RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES *FOR THE YEAR ENDED 31 DECEMBER 2024*

I report to the trustees on my examination of the accounts of Southern Golden Retriever Rescue for the year ended 31 December 2024.

Respective responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

James Mathieson FCA
Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge, Kent TN9 1BE

Date: 29 July 2025

SOUTHERN GOLDEN RETRIEVER RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 <i>Unrestricted funds</i> £	2024 <i>Restricted funds</i> £	2024 <i>Total funds</i> £	2023 <i>Total funds</i> £
Income from:					
Donations and legacies	3	55,440	300	55,740	25,737
Other trading activities	4	1,288	-	1,288	3,306
Investment income		6,903	-	6,903	5,008
Total income		63,631	300	63,931	34,051
Expenditure on:					
Charitable activities	5	37,687	418	38,105	42,438
Movement in Medical Support Fund provision	6	12,644	-	12,644	42,403
Total expenditure		50,331	418	50,749	84,841
Net income		13,300	(118)	13,182	(50,790)
Transfer between funds	7	(118)	118	-	-
Net movement in funds		13,182	-	13,182	(50,790)
Reconciliation of funds					
Total funds brought forward	7	91,027	-	91,027	141,817
Total funds carried forward		104,209	-	104,209	91,027

SOUTHERN GOLDEN RETRIEVER RESCUE

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Debtors:			
Accrued income		1,739	3,491
Prepayments		376	376
Cash at bank		66,916	69,256
Cash on deposit		200,000	170,000
		<hr/>	<hr/>
		269,031	243,123
Creditors: amounts falling due within one year			
Accruals		(1,620)	(1,538)
Provisions for liabilities			
Medical Support Fund provision	6	(163,202)	(150,558)
		<hr/>	<hr/>
Net current assets and total net assets		104,209	91,027
		<hr/> <hr/>	<hr/> <hr/>
The funds of the charity			
Unrestricted funds	7	104,209	91,027
		<hr/>	<hr/>
Total charity funds		104,209	91,027
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees on 24 July 2025

Mr N Porter
Trustee

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Status

Southern Golden Retriever Rescue is an unincorporated charity, registered with the Charity Commission in England & Wales, governed by a trust deed. The address of the principal office is 14 Swale Road, Rochester, Kent, ME2 2TT.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation of financial statements

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 (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Southern Golden Retriever Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. This is usually on receipt.

Income from legacies is recognised when there has been a grant of probate, it has been established that there are sufficient assets in the estate for the legacy to be paid, and any conditions attaching to the legacy are within the charity's control or have already been met.

Income from fundraising events is recognised in the period in which the event takes place.

Investment income is recognised in the period it is earned.

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting policies *continued*

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Expenditure on charitable activities relates to the charity's sole activity of the rescue, care and rehoming of golden retrievers. Support costs, including governance costs, have been allocated to this activity.

2.4 Provisions

Provisions for financial commitments are recognised when there is a present obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the settlement can be estimated reliably.

2.5 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Short term debtors and creditors are measured at their settlement value.

2.6 Cash at bank and cash on deposit

Cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes. Cash held on deposit is where there is no immediate access or there is a fixed term of over three months.

2.7 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 the particular restricted purpose.

3	Income from donations and legacies	2024 £	2023 £
	General donations	24,968	5,601
	Bequests	10,578	4,633
	Gift Aid	444	437
	Online giving	19,750	15,066
		<u>55,740</u>	<u>25,737</u>

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

4	Income from other trading activities	2024 £	2023 £
	SGRS fundraising	-	880
	Garage and boot sales	1,120	2,020
	Online fundraising	168	406
		<u>1,288</u>	<u>3,306</u>
5	Expenditure on charitable activities	2024 £	2023 £
	Direct costs:		
	Fostering and dog walking	1,097	3,483
	Boarding fees and transportation	540	384
	Veterinary fees	19,718	24,970
	Medication and supplements	6,781	5,300
	Physiotherapy and hydrotherapy	500	1,413
	Support costs:		
	Bank fees	700	-
	Post and stationery	174	83
	Website and IT	531	359
	Insurance	1,009	597
	Travelling	4,571	3,761
	DBS checks	18	108
	Equipment	79	-
	Subscriptions	166	-
	Governance costs:		
	Treasurer's fee	600	600
	Independent examination	1,621	1,380
		<u>38,105</u>	<u>42,438</u>

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6	Medical Support Fund provision	2024 £	2023 £
	Opening provision	150,558	108,155
	Movement in the year	12,644	42,403
	Closing provision	<u>163,202</u>	<u>150,558</u>

The Medical Support Fund provision represents an estimate of the future outflows required due to the charity's commitment to underwrite the costs of treatment for dogs re-homed with pre-existing medical conditions. Further information on the balance and the movements in the year can be found in the Trustees' Report.

7 Statement of movement on funds

<i>Current year</i>	<i>At 1 Jan 2024</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>At 31 Dec 2024</i> £
General fund	91,027	63,631	(50,331)	(118)	104,209
Restricted funds	-	300	(418)	118	-
Total funds	<u>91,027</u>	<u>63,931</u>	<u>(50,749)</u>	<u>-</u>	<u>104,209</u>
<i>Prior year</i>	<i>At 1 Jan 2023</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>At 31 Dec 2023</i> £
General fund	141,817	33,551	(83,417)	(924)	91,027
Restricted funds	-	500	(1,424)	924	-
Unrestricted funds	<u>141,817</u>	<u>34,051</u>	<u>(84,841)</u>	<u>-</u>	<u>91,027</u>

Restricted funds have been received in both 2024 and 2023 for the re-homing of 2 stray Golden Retrievers ("the Lullingstone Girls") as described in the Trustee's Report.

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 DECEMBER 2024*

8 Related party transactions

The charity has no employees. The key management personnel are considered to be the trustees. During the year, the Treasurer received fees for bookkeeping and accounting services amounting to £600 (2023: £600). No other members of the Board of Trustees received any remuneration during the year.

No trustees were reimbursed for expenses in the current nor preceding period other than those incurred as agent for the charity.

SOUTHERN GOLDEN RETRIEVER RESCUE

England & Wales - Charity number 1098769

Accounts

Charity number: 1098769

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT
AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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Trustees:	Mr N Porter - Treasurer Mrs L Ferguson – Secretary Mrs R Clark Mrs S Ashley Mr D Farnham (resigned 6 June 2024) Mr B Tinham
Charity registered number:	1098769
Principal office:	14 Swale Road Rochester Kent ME2 2TT
Principal Bankers:	Lloyds Bank plc North Road House Rye Road Hawkhurst Kent TN18 1NX
Independent Examiner:	Mrs A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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New Trustees are appointed by the Board of Trustees. They are recruited by recommendation from a current Trustee or Member of the Management Committee. According to the Charity's Governing Document, two prospective Trustees are nominated, one by the Southern Golden Retriever Society the other from the SGRR Management Committee. Prospective Trustees are checked to ensure that they meet the necessary legal requirements for being a Trustee. When considering applicants, the Trustees take into account the need to keep the board well balanced with varied fields of expertise available; an interest in Golden Retrievers and their welfare is paramount and previous volunteering within the Charity's network is desirable.

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The Trustees have appointed all area coordinators to a Management Committee to organise and carry out the objects of the Charity under their supervision. All the coordinators are volunteers and work from their own homes and are reimbursed for out-of-pocket expense incurred in the course of their work for the Charity. The Charity carried out a fundraising activity at the end of 2023, principally to help in the care of all Golden Retrievers, who need ongoing medical support. The vast majority of the funds raised were received in 2024 and will therefore be reflected in next year's Accounts. Generally speaking, the Charity relies on the efforts of people and other organisations to raise funds on its behalf.

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities

The aim of Southern Golden Retriever Rescue is to alleviate distress caused to the breed of dogs known as Golden Retrievers which may be ill-treated, abandoned or neglected. In cases where Golden Retrievers are abandoned or unwanted, or the dogs can no longer be cared for at their present homes, to re-home the Golden Retrievers to ensure their future wellbeing and where possible to keep in contact with them for the duration of their lives; and to advance education by the provision of advice to members of the public who own or who wish to own a Golden Retriever in all aspects of the care and well-being of such dogs.

In shaping the objectives for the year and planning the activities, the Trustees have considered the Charity Commission's guidance on public benefit. The charity relies on donations and fund raising to cover its operating costs.

Achievements and performance

During 2023 we rehomed a total of 40 dogs, 39 in 2022.

The majority continue to be older, have pre-existing medical conditions or younger with reported behaviour problems.

We had 14 bitches needing help and 26 males in 2023. There was no solid pattern in ages, the juvenile youngsters aged 1 -3 are common (nearly half in total), we had 5 aged less than 3 months and then a range of ages up to 13. We were unable to rehome several dogs with significant temperament problems and provided advice to many owners to enable them to keep their companion.

The work of the co-ordinators extends to help and advice, not only rehoming. We continue to evolve as the needs of the families and dogs' change.

Of the 23 rehomed on our straight-forward adoption paperwork making no reference to tricky temperament many of those have arrived with behaviours we accept as normal juvenile exuberance, but their owners see as out of control mouthing and insatiable energy levels which they cannot manage. Finding good homes who understand these dogs and have the skills to cope with them is increasingly difficult.

There are undoubtedly more dogs to be rehomed due to the surge in purchases during the pandemic, but the availability of the various selling websites keeps many away from our charity. The significant pressure on family finances increases the need of owners to recover their costs through selling in preference to passing them to us.

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

In December 2023 we received a request from the local Dog Warden to help with 2 stray Golden Retrievers found near Lullingstone Castle, (the "Lullingstone Girls"). These 2 bitches were in a terrible state and required immediate veterinary intervention and just as Christmas arrived we then needed to place them in temporary Foster homes. This was all achieved by our superb band of volunteers and initial funding was met from our General Reserves. A Fund-Raising activity then took place to help fund these costs and the general costs of all the dogs in our care. The majority of the income from this fund raising was actually received after our Year End, so will appear in next years report. However, as at the date of this report, we have raised some £27,000 from this fund raising activity towards the care of all dogs we look after.

The health complexity of the dogs we have helped included: 1 with possible Elbow Dysplasia, 1 with Epilepsy, 1 with possible Mast Cell tumours and the 2 Lullingstone Girls with itchy skin, which may require ongoing Cytopoint treatment. These dogs will require our lifetime financial support.

There have been many owners who have asked us to rehome their dog but due to the acquired behaviour of each dog the Trustees decided it was an unreasonable risk for us to rehome. There were also several owners whose distant location precluded them from any practical assistance, but each were referred to their local Club for support. The areas surrounding London have never been supported by a Golden Retriever Club and we are seeing increasing calls from those areas to help each year. The general increase in dog ownership and Battersea Dogs & Cats Home referring more people direct to us may be one of the reasons for this. Two of our neighbouring Golden Retriever Clubs have needed support with rehoming in 2023 and we have helped where we can and will continue to do so.

2023 was a busy year with additional people and procedures settling into our relatively small charity. Each dog we help has its own special circumstances and requires a carefully thought-out individual plan. We are proud that together we helped many families and their dogs through some sad circumstances and on to happier times.

Financial review

Operating deficit (excluding bequests and MSF movement) was £13,020 compared to a deficit of £17,792 in 2022.

Overall income (excluding bequests) was £29,418 this year, slightly higher than last year (£28,166).

There are still individuals who continue to raise funds for the charity by selling goods - whether a boot fair or personal goods sold on eBay, our thanks go out to the kindness of such people.

During 2023 we received £4,633 in bequests (£6,972 in 2022) and £456 in memory of (IMO's) [£1,870 in 2022] – where donations are collected rather than flowers given at funeral services.

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Although the number of dogs being rehomed continues to be low, more are coming through with serious medical conditions such as epilepsy and arthritis type conditions. This is not only reflected in our current year veterinary fees, but also the large increase in our Medical Support Fund for this year.

Veterinary and medical bills together with the provision of medication and supplements in 2023 were £30,270 compared to £35,265 in 2022. These included some large items, such as, ectopic ureter operation for one of our rescue puppies plus several of our older Goldies requiring regular monthly treatment for arthritic type conditions.

Other expenditure remains relatively low given the voluntary nature of all of our coordinators and trustees. Fostering and mileage costs have risen as expected as we got back to more 'business as usual' during 2023.

The amount of available funds remains relatively strong for the foreseeable future at £91,027, although the Trustees are aware that since 2021 this has dropped significantly, and caution is being exercised before taking on dogs with on-going medical needs. Additional fund raising will be considered if the position reduces further.

At the balance sheet date, the charity's free unrestricted reserves were £91,027 (2022 were £141,817).

Funds are deposited into fixed term treasury deposits with up to 1 year in duration. They have scattered maturity dates so as to meet all financial commitments as they may become due.

Medical Support Fund

As in previous years, the charity continues to see dogs come into rescue with pre-existing medical conditions. The charity continues to financially support these on-going medical requirements in order to place these, into suitable and happy homes.

The ongoing medical support provided can have a big impact on the funds of the charity, especially in cases where a dog has a more complex and costly health issue, such as epilepsy/arthritis. As a result, the trustees have a provision in place in the form of a Medical Support Fund (MSF) to cover the costs of future treatments.

A further 6 dogs were added to the MSF register in 2023 most with complicated conditions. At the time of producing the accounts, 3 of the dogs registered, have passed away. The net effect of all movements for 2023 resulted in an increase in the fund of £42,403 and now sits at a total of £150,558.

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

See full breakdown below:

Opening MSF	£108,155 (33 dogs)
Changes in relation to existing MSF registered Dogs*	(£2,085)
Reduced due to deceased dogs	(£3,012)
Additional funds added for extra 6 dogs	£47,500
Closing MSF	£150,558 (29 dogs)

* As estimates are based on the age of a dog, amounts decrease each year accordingly. Where the future yearly spend is expected to be higher than the prior yearly assumption, amounts increase accordingly.

Policy on reserves

In normal times, the trustees had considered available funds of between £80k and £150k to be a comfortable going concern figure.

The maintenance of this threshold is under the trustee's control as any pledged future outgoings are provided for through the Medical Support Fund (MSF) within the upper section of the balance sheet. There are very limited fixed costs to consider.

If the reserves fall below this amount, more specifically targeted fundraising could be considered, or more cautious underwriting of conditions be reflected, or both.

If the funds go above this level, the trustees will consider whether it is appropriate to lower their fundraising profile.

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees 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 charity and of its surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011. 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.

This report was approved by the Board of Trustees on 24 October 2024 and signed on its behalf by:

Mrs L Ferguson
Secretary

Mr Nigel A Porter
Trustee

SOUTHERN GOLDEN RETRIEVER RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the trustees on my examination of the accounts of Southern Golden Retriever Rescue for the year ended 31 December 2023.

Respective responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Mrs A S Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge, Kent TN9 1BE

Date: 28 October 2024

SOUTHERN GOLDEN RETRIEVER RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 <i>Unrestricted funds</i> £	2023 <i>Restricted funds</i> £	2023 <i>Total funds</i> £	2022 <i>Total funds</i> £
Income from:					
Donations and legacies	3	25,237	500	25,737	29,358
Other trading activities	4	3,306	-	3,306	4,713
Investment income		5,008	-	5,008	1,067
Total income		33,551	500	34,051	35,138
Expenditure on:					
Raising funds		-	-	-	924
Charitable activities	5	41,014	1,424	42,438	44,534
Movement in Medical Support Fund provision	6	42,403	-	42,403	50,305
Total expenditure		83,417	1,424	84,841	95,763
Net income and net movement in funds		(49,866)	(924)	(50,790)	(60,625)
Reconciliation of funds					
Total funds brought forward	7	141,817	-	141,817	202,442
Transfers between funds	7	(924)	924		
Total funds carried forward		91,027	-	91,027	141,817

SOUTHERN GOLDEN RETRIEVER RESCUE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Debtors:			
Accrued income		3,491	1,209
Prepayments		376	-
Cash at bank and on deposit		239,256	255,384
		<u>243,123</u>	<u>256,593</u>
Creditors: amounts falling due within one year			
Accruals		(1,538)	(6,621)
Provisions for liabilities			
Medical Support Fund provision	6	(150,558)	(108,155)
		<u>91,027</u>	<u>141,817</u>
Net current assets and total net assets		<u>91,027</u>	<u>141,817</u>
The funds of the charity			
Unrestricted funds	7	91,027	141,817
Restricted funds	7	-	-
		<u>91,027</u>	<u>141,817</u>
Total charity funds		<u>91,027</u>	<u>141,817</u>

The financial statements were approved by the Board of Trustees on 24 October 2024

Mr N Porter
Trustee

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Status

Southern Golden Retriever Rescue is an unincorporated charity, registered with the Charity Commission in England & Wales, governed by a trust deed. The address of the principal office is 14 Swale Road, Rochester, Kent, ME2 2TT.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation of financial statements

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 (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Southern Golden Retriever Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted. In concluding on the charity's going concern status the Trustees have considered the impact of the coronavirus pandemic on its future operations.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. This is usually on receipt.

Income from legacies is recognised when there has been a grant of probate, it has been established that there are sufficient assets in the estate for the legacy to be paid, and any conditions attaching to the legacy are within the charity's control or have already been met.

Income from fundraising events is recognised in the period in which the event takes place.

Investment income is recognised in the period it is earned.

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting policies *continued*

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Expenditure on charitable activities relates to the charity's sole activity of the rescue, care and rehousing of golden retrievers. Support costs, including governance costs, have been allocated to this activity.

2.4 Provisions

Provisions for financial commitments are recognised when there is a present obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the settlement can be estimated reliably.

2.5 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Short term debtors and creditors are measured at their settlement value.

2.6 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 the particular restricted purpose.

3	Income from donations and legacies	2023 £	2022 £
	General donations	5,601	5,330
	Bequests	4,633	6,972
	Gift Aid	437	179
	Online giving	15,066	16,877
		<u>25,737</u>	<u>29,358</u>

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

4	Income from other trading activities	2023	2022
		£	£
	SGRS fundraising	880	1,738
	Garage and boot sales	2,020	2,510
	Online fundraising	406	465
		<u>3,306</u>	<u>4,713</u>
		<u><u>3,306</u></u>	<u><u>4,713</u></u>
5	Expenditure on charitable activities	2023	2022
		£	£
	Direct costs:		
	Fostering and dog walking	3,483	1,573
	Boarding fees and transportation	384	250
	Veterinary fees	24,970	35,265
	Medication and supplements	5,300	-
	Physiotherapy and hydrotherapy	1,413	531
	Newsletter publications	-	157
	Support costs:		
	Post and stationery	83	604
	Website and IT	359	225
	Insurance	597	1,557
	Travelling	3,761	2,392
	DBS checks	108	-
	Governance costs:		
	Treasurer's fee	600	600
	Independent examination	1,380	1,380
		<u>42,438</u>	<u>44,534</u>
		<u><u>42,438</u></u>	<u><u>44,534</u></u>

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

6	Medical Support Fund provision	2023 £	2022 £
	Opening provision	108,155	57,850
	Movement in the year	42,403	50,305
	Closing provision	<u>150,558</u>	<u>108,155</u>

The Medical Support Fund provision represents an estimate of the future outflows required due to the charity's commitment to underwrite the costs of treatment for dogs re-homed with pre-existing medical conditions. Further information on the balance and the movements in the year can be found in the Trustees' Report.

7 Statement of movement on funds

<i>Current year</i>	<i>At 1 Jan 2023</i> £	<i>Income</i> £	<i>Expend-iture</i> £	<i>Transfers</i> £	<i>At 31 Dec 2023</i> £
General fund	141,817	33,551	(83,417)	(924)	91,027
Restricted funds	-	500	(1,424)	924	-
Total funds	<u>141,817</u>	<u>34,051</u>	<u>(84,841)</u>	<u>-</u>	<u>91,027</u>

<i>Prior year</i>	<i>At 1 Jan 2022</i> £	<i>Income</i> £	<i>Expend-iture</i> £	<i>Transfers</i> £	<i>At 31 Dec 2022</i> £
General fund	202,442	35,138	(95,763)	-	141,817
Unrestricted funds	<u>202,442</u>	<u>35,138</u>	<u>(95,763)</u>	<u>-</u>	<u>141,817</u>

Restricted funds have been received for the re-homing of 2 stray Golden Retrievers ("the Lullingstone Girls") as described in the Trustee's Report.

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 DECEMBER 2023*

8 Related party transactions

The charity has no employees. The key management personnel are considered to be the trustees. During the year, the Treasurer received fees for bookkeeping and accounting services amounting to £600 (2022: £600). No other members of the Board of Trustees received any remuneration during the year.

No trustees were reimbursed for expenses in the current nor preceding period other than those incurred as agent for the charity.

SOUTHERN GOLDEN RETRIEVER RESCUE

England & Wales - Charity number 1098769

Accounts

Charity number: 1098769

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT
AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

SOUTHERN GOLDEN RETRIEVER RESCUE

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SOUTHERN GOLDEN RETRIEVER RESCUE

REFERENCE AND ADMINISTRATIVE INFORMATION *FOR THE YEAR ENDED 31 DECEMBER 2020*

Trustees:	Mr R Elsey – Chair Mrs L Ferguson – Treasurer Mrs F Appleyard-Dryer – Secretary Mrs R Clark Mrs S Ashley Mrs G Robinson Mr D Farnham
Charity registered number:	1098769
Principal office:	PO Box 112 Cranbrook Kent TN17 3RB
Bankers:	Lloyds Bank plc North Road House Rye Road Hawkhurst Kent TN18 1NX
Independent Examiner:	Mrs A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Board of Trustees present their Annual Report, together with the Financial Statements for the year ended 31 December 2020. The trustees confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, the requirements of the governing document and the provisions of "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)" (effective 1 January 2019) (Charities SORP (FRS 102)). The information on page 1 forms part of this report.

Structure, governance and management

The charity is an unincorporated charity governed by a trust deed dated 17 March 2003 and amended 7 July 2003.

New Trustees are appointed by the Board of Trustees. They are recruited by recommendation from a current Trustee or Member of the Management Committee. According to the Charity's Governing Document, two prospective Trustees are nominated, one by the Southern Golden Retriever Society the other from the SGRR Management Committee. Prospective Trustees are checked to ensure that they meet the necessary legal requirements for being a Trustee. When considering applicants, the Trustees take into account the need to keep the board well balanced with varied fields of expertise available; an interest in Golden Retrievers and their welfare is paramount and previous volunteering within the Charity's network is desirable.

Before accepting nomination, a prospective Trustee is 'inducted' by a Trustee using the Charity's governing document and form CC3 'The essential Trustee' from the Charities Commission. Once accepted as a Trustee these same documents along with the Charity's 'Working Codes Of Practice' document are used for a more detailed induction to the working of the Charity and the responsibilities of being a Trustee. On-going training is provided through learning and experience as needs arise and at Trustees' meetings where current trends and training needs are discussed and then acted upon appropriately. Each Trustee has received a copy of 'The Essential Trustee' and the NCVO book 'The Good Trustee Guide' and from April 2010 depending on the number of other items on the agenda it is proposed to use this publication for training at all future meetings of the Trustees.

The Trustees have appointed all area coordinators to a Management Committee to organise and carry out the objects of the Charity under their supervision. All the coordinators are volunteers and work from their own homes and are reimbursed for out-of-pocket expense incurred in the course of their work for the Charity. The Charity did not carry out any fundraising activities but relied on the efforts of people and other organisations who raised funds on our behalf.

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities

The aim of Southern Golden Retriever Rescue is to alleviate distress caused to the breed of dogs known as Golden Retrievers which may be ill-treated, abandoned or neglected. In cases where Golden Retrievers are abandoned or unwanted, or the dogs can no longer be cared for at their present homes, the Charity aims to re-home the Golden Retrievers to ensure their future wellbeing and, where possible, to keep in contact with them for the duration of their lives. The Charity also aims to advance education through the provision of advice to members of the public who own or wish to own a Golden Retriever in all aspects of the care and well-being of such dogs.

In shaping the objectives for the year and planning the activities, the Trustees have considered the Charity Commission's guidance on public benefit and consider the Charity to be a public benefit entity. The charity relies on donations and fund raising to cover its operating costs.

Achievements and performance

Challenges presented by the pandemic were significant. The announcement of the first lockdown left the charity very little time to decide how to continue to operate. Our first priority was the safety of all volunteers. In line with the restrictions imposed all travel was suspended. All communication with owners would only take place by telephone or the internet.

In addition, our 'Working Practices' were amended for the duration of the pandemic to ensure all enquires were funnelled through a central point of contact, via our Trustee co-ordinator. She would determine what action could be undertaken and kept the Trustees updated on all activities. We extend our grateful thanks to all co-ordinators for keeping the Charity operational during these difficult times. When the restrictions were relaxed home visits were allowed but only in gardens and the wearing of masks mandatory. This changed when the subsequent lockdowns were imposed.

During 2020 we rehomed a total of 23 dogs, 36 in 2019. 11 dogs were rehomed prior to March and 12 during the various lockdowns and travel restrictions. Of the total, 6 were rehomed needing on going vet treatment. 2 were on our older dog scheme and 3 rehomed with a behaviour issue.

We are pleased to have recruited a further co-ordinator, June Simmons, based in Hampshire and who now runs the whole of the Southampton area.

The consequence of the pandemic is yet to be seen by the charity. Speculation around pandemic puppies is abundant. One thing we are confident of is, due to the continued high price tag on young dogs, they are likely to be re-sold rather than handed over to our charity.

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Given these high price tags, lineage of puppies became questionable and Golden Retrievers are unlikely to have escaped that mould. We therefore may receive more dogs with physical ailments in the future.

The work of the co-ordinators extends to help and advice, not only rehoming, and only time will tell whether or not any extreme behavioural issues emerge from the pandemic.

Financial review

Operating income (excluding bequests and MSF movement) was a deficit of £655 compared to an increase of £2,160 in 2019. Considering the climate during 2020 the only surprise is, it wasn't lower.

Overall income (excluding bequests) was £17,776 this year, a decrease of £1,896, primarily due to the absence of 'in person' fundraising activities. Online donations have thankfully continued to increase.

There are still individuals who continue to raise funds for the charity by selling goods - whether a boot fair or personal goods sold on eBay, our thanks go out to the kindness of such people.

During 2020 we received a generous bequest of just over £1,000, then in early 2021 received a hugely significant bequest of £74,732. The latter had been pledged during 2020, so accounted for accordingly.

While the number of dogs being rehomed reduced, it had little impact on our ongoing veterinary fees. These were at a similar level in 2020 (£12,234) as 2019 (£12,082).

Other expenditure remains relatively low given the voluntary nature of all of our coordinators and trustees.

Due to the huge bequest, the amount of available funds remains strong for the foreseeable future. At the balance sheet date, the charity's free unrestricted reserves were £201,590 (2019 were £146,560). This is now higher than we have seen in recent years, however we remain comfortable with this increase given the unprecedented and unpredictable social climate we now find ourselves in. All 'in-person' fundraising activities were cancelled in 2021 too.

Funds are deposited into fixed term treasury deposits with up to 1 year in duration. They have scattered maturity dates so as to meet all financial commitments as they may become due. Given interest rates are very low, several thousand pounds are kept liquid at all times.

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Medical Support Fund

As in the previous few years, the charity continues to see dogs come into rescue with pre-existing medical conditions. The charity continues to financially support these on-going medical requirements in order to place these, generally older dogs, into suitable and happy homes. The ongoing medical support provided can have a big impact on the funds of the charity, especially in cases where a dog has a more complex and costly health issue, such as epilepsy. As a result, the trustees have a provision in place in the form of the Medical Support Fund (MSF) to cover the costs of treatments.

A further 6 dogs were added to the MSF register in 2020 most with complicated conditions. At the time of producing the accounts, 6 of the dogs registered, have pass away. The net effect of all movements for 2020 resulted in an increase in the fund of £20,162 and now sits at a total of £63,250. See full breakdown below:

Opening MSF	£ 43,088
Spend on MSF registered dogs in the year	(6,078)
Reduced due to deceased dogs	(5,583)
Reduced due to decreased provisions*	(1,538)
Additional funds added for existing dogs**	2,361
Additional funds added for extra 3 dogs	31,000
Closing MSF	63,250

* Where there is no spend in the year for a dog, the future amounts decrease accordingly.

**Where the spend in the year is higher than the yearly assumption, the future amounts increase accordingly

Policy on reserves

In normal times, the trustees had considered available funds of between £80k and £150k to be a comfortable going concern figure. However, we are now being extra cautious given the unpredictable environment we find ourselves in together with the unforeseeable outcome from the 'pandemic puppy' phenomena. We will re-address this range within the next couple of years.

The maintenance of this threshold is under the trustee's control as any pledged future outgoings are provided for through the, Medical Support Fund (MSF) within the upper section of the balance sheet. There are very limited fixed costs to consider.

If the reserves reduce below this amount, more specifically targeted fundraising could be considered, or more cautious underwriting of conditions be reflected, or both. For example, perhaps only make a

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

promise of pain relief rather than an operation unless a specific fundraising target is achieved. If the funds go above this level, the trustees will consider whether it is appropriate to lower their fundraising profile (although see above, for now).

Statement of Trustees' responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees 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 charity and of its surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011. 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.

This report was approved by the Board of Trustees on 29 August 2021 and signed on its behalf by:

Mr R Elsey
Chair

Mrs L Ferguson
Trustee

SOUTHERN GOLDEN RETRIEVER RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the accounts of Southern Golden Retriever Rescue for the year ended 31 December 2020.

Respective responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Mrs A S Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge, Kent TN9 1BE

Date: 17 September 2021

SOUTHERN GOLDEN RETRIEVER RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 <i>Unrestricted funds</i> £	2020 <i>Restricted funds</i> £	2020 <i>Total funds</i> £	2019 <i>Total funds</i> £
Income from:					
Donations and legacies	3	90,072	1,608	91,680	15,615
Other trading activities	4	1,109	-	1,109	4,821
Investment income		727	-	727	1,236
Total income		91,908	1,608	93,516	21,672
Expenditure on:					
Raising funds		9	-	9	295
Charitable activities	5	16,707	1,000	17,707	17,218
Movement in Medical Support Fund provision	6	20,162	-	20,162	(14,797)
Total expenditure		36,878	1,000	37,878	2,716
Net income and net movement in funds		55,030	608	55,638	18,956
Reconciliation of funds					
Total funds brought forward		146,560	-	146,560	127,604
Total funds carried forward		201,590	608	202,198	146,560

There were no restricted funds in the preceding period.

SOUTHERN GOLDEN RETRIEVER RESCUE

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Current assets			
Debtors:			
Bequest receivable		74,732	-
Gift Aid recoverable		263	871
Bank interest receivable		133	654
Cash at bank and on deposit		195,664	190,993
		<u>270,792</u>	<u>192,518</u>
Creditors: amounts falling due within one year			
Accruals		(5,344)	(2,870)
Provisions for liabilities			
Medical Support Fund provision	6	(63,250)	(43,088)
		<u>202,198</u>	<u>146,560</u>
Net current assets and total net assets			
		<u>202,198</u>	<u>146,560</u>
The funds of the charity	7		
Unrestricted funds		201,590	146,560
Restricted funds		608	-
		<u>202,198</u>	<u>146,560</u>
Total charity funds		<u>202,198</u>	<u>146,560</u>

The financial statements were approved by the Board of Trustees on 29 August 2021.

Mrs L Ferguson
Trustee

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Status

Southern Golden Retriever Rescue is an unincorporated charity, registered with the Charity Commission in England & Wales, governed by a trust deed. The address of the principal office is PO Box 112, Cranbrook, Kent, TN17 3RB.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation of financial statements

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 (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Southern Golden Retriever Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted. In concluding on the charity's going concern status the Trustees have considered the impact of the coronavirus pandemic on its future operations.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. This is usually on receipt.

Income from legacies is recognised when there has been a grant of probate, it has been established that there are sufficient assets in the estate for the legacy to be paid, and any conditions attaching to the legacy are within the charity's control or have already been met.

Income from fundraising events is recognised in the period in which the event takes place.

Investment income is recognised in the period it is earned.

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2 Accounting policies *continued*

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Expenditure on charitable activities relates to the charity's sole activity of the rescue, care and rehousing of golden retrievers. Support costs, including governance costs, have been allocated to this activity.

2.4 Provisions

Provisions for financial commitments are recognised when there is a present obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the settlement can be estimated reliably.

2.5 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Short term debtors and creditors are measured at their settlement value.

2.6 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 the particular restricted purpose.

3	Income from donations and legacies	2020 £	2019 £
	General donations	5,585	8,361
	Bequests	75,740	2,000
	Gift Aid	264	871
	Online giving	8,483	4,383
	Grants	1,608	-
		<u>91,680</u>	<u>15,615</u>

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4	Income from other trading activities	2020 £	2019 £
	SGRS Fun Day	-	1,836
	Garage and boot sales	1,004	1,525
	Raffle and online fundraising	105	1,460
		<u>1,109</u>	<u>4,821</u>
5	Expenditure on charitable activities	2020 £	2019 £
	Direct costs:		
	Fostering and dog walking	261	-
	Boarding fees	-	-
	Veterinary fees	12,234	12,082
	Physiotherapy and hydrotherapy	-	-
	Newsletter publications	280	306
	Hall hire	-	(7)
	Other costs	63	96
	Support costs:		
	Post and stationery	469	566
	Website and IT	1,288	193
	Public liability insurance	1,336	1,232
	Travelling	702	1,730
	Governance costs:		
	Legal and professional fees	-	-
	Independent examination	1,074	1,020
		<u>17,707</u>	<u>17,218</u>

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

6	Medical Support Fund provision	2020 £	2019 £
	Opening provision	43,088	57,885
	Movement in the year	20,162	(14,797)
	Closing provision	<u>63,250</u>	<u>43,088</u>

The Medical Support Fund provision represents an estimate of the future outflows required due to the charity's commitment to underwrite the costs of treatment for dogs re-homed with pre-existing medical conditions. Further information on the balance and the movements in the year can be found in the Trustees' Report.

7 Statement of movement on funds

<i>Current year</i>	<i>At 1 Jan 2020 £</i>	<i>Income £</i>	<i>Expend- iture £</i>	<i>Transfers £</i>	<i>At 31 Dec 2020 £</i>
General fund	146,560	91,908	(36,878)	-	201,590
Unrestricted funds	<u>146,560</u>	<u>91,908</u>	<u>(36,878)</u>	<u>-</u>	<u>201,590</u>
Grant for website	-	1,608	(1,000)	-	608
Restricted funds	<u>-</u>	<u>1,608</u>	<u>(1,000)</u>	<u>-</u>	<u>608</u>
Total funds	<u>146,560</u>	<u>93,516</u>	<u>(37,878)</u>	<u>-</u>	<u>202,198</u>

The restricted funds are represented by cash at bank and on deposit.

<i>Prior year</i>	<i>At 1 Jan 2019 £</i>	<i>Income £</i>	<i>Expend- iture £</i>	<i>Transfers £</i>	<i>At 31 Dec 2019 £</i>
General fund	127,604	21,672	(2,716)	-	146,560
Unrestricted funds	<u>127,604</u>	<u>21,672</u>	<u>(2,716)</u>	<u>-</u>	<u>146,560</u>

SOUTHERN GOLDEN RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 DECEMBER 2020*

8 Related party transactions

The charity has no employees. The key management personnel are considered to be the trustees. No members of the Board of Trustees received any remuneration during the year.

No trustees were reimbursed for expenses in the current nor preceding period other than those incurred as agent for the charity.