

Charity number: 1098769

SOUTHERN GOLDEN RETRIEVER RESCUE

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

SOUTHERN GOLDEN RETRIEVER RESCUE

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SOUTHERN GOLDEN RETRIEVER RESCUE

REFERENCE AND ADMINISTRATIVE INFORMATION *FOR THE YEAR ENDED 31 DECEMBER 2023*

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

The Board of Trustees present their Annual Report, together with the Financial Statements for the year ended 31 December 2023. 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 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'.

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.

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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)
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	-	-
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	150,558	108,155

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	141,817	34,051	(84,841)	-	91,027
<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	202,442	35,138	(95,763)	-	141,817

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.