

REGISTERED CHARITY NUMBER: 1114740

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Hampshire Search and Rescue Dogs**

**Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH**

Hampshire Search and Rescue Dogs

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Hampshire Search and Rescue Dogs

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To protect and preserve good health and life by the provision of volunteer search and rescue dogs to assist in the search for missing persons.

Significant activities

Their team of volunteers are on call 24 hours a day, 365 days a year in all weather conditions.

They search for high risk, vulnerable, missing persons including children, people living with dementia and those with mental health complexities.

Hampshire Search and Rescue Dogs were called out on 81 occasions during 2022 and figures for 2023 will be available on 1st January 2024.

All operational members received training throughout the period to ensure their competencies and skills were maintained to the high level required, as set out by Lowland Rescue.

Public benefit

The trustees are aware of the guidance issued by the Charity Commission on public benefit and are satisfied the provision of volunteer search and rescue facilities to Hampshire Constabulary in the search for vulnerable missing persons constitutes a public benefit.

In setting objectives for the year, the charity has given careful consideration to the Charity Commission's general advice on public benefit and is mindful of the need to report on how its aims have been achieved during the year.

The charity was founded in 2006 for the purposes set out in its constitution and continues to carry out its work in serving the public interest.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our mission is to protect and preserve good health and life by the provision of volunteer search and rescue dogs to assist in the search of missing persons.

Hampshire Search and Rescue Dogs provided a comprehensive ongoing training programme throughout the period, for both trainee members and qualified team members. This training ensures that at our volunteers are able to continue providing a professional Search and Rescue service throughout Hampshire and neighbouring counties, where our specialist teams can be deployed quickly and effectively.

The charity continues to use to social media campaigns and alternative sources of income to maintain the charities finances and public presence.

FINANCIAL REVIEW

Financial position

Total funds have increased by £395 (2022 - £7,616 increase) and stand at £29,927 (2022 - £29,532). Bank and cash balances have decreased from £29,377 in 2022 to £24,826 in 2023.

Hampshire Search and Rescue Dogs

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Principal funding sources

During the year the charity received a grant of £8,860 (2022 - £1,673) from the National Lottery for the purpose of keeping Incident Response Vehicles operational and on the road for 12 months.

Reserves policy

The policy on reserves is to reinvest any surplus into the infrastructure of the charity, as well as supporting initiatives to encourage the advancement of the charity's objectives.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The appointment of new trustees is governed by and set out in the governing document.

The power of appointing new trustees is vested in the trustees.

Related parties

There were no related parties during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1114740

Principal address

14 Bracken Close
North Baddesley
Southampton
Hampshire
SO52 9DL

Trustees

Mrs J L Cooke (resigned 20/4/2022)
Mrs M Mealing (appointed 20/4/2022)
K M Saunders
H M Wrightson
Mrs A L Orchard (resigned 20/4/2022)
Mrs H L Mallinson (resigned 20/4/2022)
C E Thorne
P Rawlinson
Mrs S Newman (appointed 20/4/2022)
S G Jupp (appointed 9/10/2022)

Hampshire Search and Rescue Dogs

**Report of the Trustees
for the Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Butler & Co Audit Limited

Chartered Accountants and Registered Auditors

Bennett House

The Dean

Alresford

Hampshire

SO24 9BH

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 3 November 2023 and signed on its behalf by:

VC

APPROVED

Mrs M Mealing - Trustee

**Independent Examiner's Report to the Trustees of
Hampshire Search and Rescue Dogs**

Independent examiner's report to the trustees of Hampshire Search and Rescue Dogs

I report to the charity trustees on my examination of the accounts of Hampshire Search and Rescue Dogs (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 J M Butler FCA

Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Date: 7 November 2023

Hampshire Search and Rescue Dogs

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,747	16,613	23,360	30,084
Investment income	3	-	19	19	-
Other income		-	-	-	1,500
Total		<u>6,747</u>	<u>16,632</u>	<u>23,379</u>	<u>31,584</u>
EXPENDITURE ON					
Raising funds		1,857	9,903	11,760	13,180
Other		<u>2,966</u>	<u>8,258</u>	<u>11,224</u>	<u>10,788</u>
Total		<u>4,823</u>	<u>18,161</u>	<u>22,984</u>	<u>23,968</u>
NET INCOME/(EXPENDITURE)		1,924	(1,529)	395	7,616
RECONCILIATION OF FUNDS					
Total funds brought forward		18,843	10,689	29,532	21,916
TOTAL FUNDS CARRIED FORWARD		<u>20,767</u>	<u>9,160</u>	<u>29,927</u>	<u>29,532</u>

The notes form part of these financial statements

Hampshire Search and Rescue Dogs

Balance Sheet 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	-	21,669	21,669	20,225
CURRENT ASSETS					
Debtors	8	2,909	-	2,909	63
Cash at bank and in hand		18,358	6,468	24,826	29,377
		21,267	6,468	27,735	29,440
CREDITORS					
Amounts falling due within one year	9	(500)	(18,977)	(19,477)	(20,133)
NET CURRENT ASSETS		20,767	(12,509)	8,258	9,307
TOTAL ASSETS LESS CURRENT LIABILITIES		20,767	9,160	29,927	29,532
NET ASSETS		20,767	9,160	29,927	29,532
FUNDS	10				
Unrestricted funds				20,767	18,843
Restricted funds				9,160	10,689
TOTAL FUNDS				29,927	29,532

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

3 November 2023

VC
APPROVED
M Mealing - Trustee

The notes form part of these financial statements

Hampshire Search and Rescue Dogs

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The going concern basis of accounting has been applied, this is considered to be appropriate by the trustees as there are no material uncertainties related to events or conditions that may cast doubt about the ability of the charity to continue as a going concern.

The accounts are prepared in sterling which is the functional currency of the company and rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The charity benefits from being able to reclaim from HMRC the VAT on expenditure in accordance with VAT notice 1001 due to the charity being a search and rescue charity.

Lottery and Government grants

Grants relating to revenue shall be recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% reducing balance basis
Equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in a period of the revision and future periods if the revision affects both current and future period.

No key judgements were exercised by the directors in the preparation of the financial statements.

3. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	19	-
	<u>19</u>	<u>-</u>

4. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Other trading activities	-	6,134	-	6,134
Other resources expended	8,258	2,466	500	11,224
	<u>8,258</u>	<u>8,600</u>	<u>500</u>	<u>17,358</u>

Support costs, included in the above, are as follows:

	Other trading activities £	Other resources expended £	2023 Total activities £	2022 Total activities £
Depreciation of tangible and heritage assets	-	8,258	8,258	6,741
Insurance	-	958	958	1,199
Postage and stationery	-	110	110	164
Sundries	-	558	558	13
Trade subscriptions	-	751	751	755
Transport costs	6,134	89	6,223	7,762
Advertising and PR	-	-	-	919
Accountancy and legal fees	-	500	500	450
	<u>6,134</u>	<u>11,224</u>	<u>17,358</u>	<u>18,003</u>

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year Trustees incurred expenses on behalf of the charity totalling £509 (2022 - £1,702). These were all reimbursed during the year.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,582	24,502	30,084
Other income	1,500	-	1,500
Total	<u>7,082</u>	<u>24,502</u>	<u>31,584</u>
 EXPENDITURE ON			
Raising funds	2,240	10,940	13,180
Other	4,047	6,741	10,788
Total	<u>6,287</u>	<u>17,681</u>	<u>23,968</u>
 NET INCOME	795	6,821	7,616
 RECONCILIATION OF FUNDS			
Total funds brought forward	18,048	3,868	21,916
 TOTAL FUNDS CARRIED FORWARD	<u><u>18,843</u></u>	<u><u>10,689</u></u>	<u><u>29,532</u></u>

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

7. TANGIBLE FIXED ASSETS

	Motor vehicles £	Equipment £	Totals £
COST			
At 1 April 2022	42,294	-	42,294
Additions	-	9,702	9,702
At 31 March 2023	42,294	9,702	51,996
DEPRECIATION			
At 1 April 2022	22,069	-	22,069
Charge for year	5,056	3,202	8,258
At 31 March 2023	27,125	3,202	30,327
NET BOOK VALUE			
At 31 March 2023	15,169	6,500	21,669
At 31 March 2022	20,225	-	20,225

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
VAT	2,909	63

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	19,477	20,133

10. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	18,843	1,924	20,767
Restricted funds			
Restricted fund	10,689	(1,529)	9,160
TOTAL FUNDS	29,532	395	29,927

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,747	(4,823)	1,924
Restricted funds			
Restricted fund	16,632	(18,161)	(1,529)
	<u>23,379</u>	<u>(22,984)</u>	<u>395</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	18,048	795	18,843
Restricted funds			
Restricted fund	3,868	6,821	10,689
	<u>21,916</u>	<u>7,616</u>	<u>29,532</u>
TOTAL FUNDS			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,082	(6,287)	795
Restricted funds			
Restricted fund	24,502	(17,681)	6,821
	<u>31,584</u>	<u>(23,968)</u>	<u>7,616</u>
TOTAL FUNDS			

Hampshire Search and Rescue Dogs

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. RELATED PARTY DISCLOSURES

During the year expenses incurred on behalf of the charity by trustees totalled £509 (2022 - £1,702). These were all reimbursed during the year.

12. POST BALANCE SHEET EVENTS

The charity is in the process of raising funds via the Chuffed campaign. This is to enable the charity to purchase an incident response vehicle (IRV) in order to save time and save lives. The IRV will transport the newly qualified search dogs and their handlers to an incident, saving vital response time when called out by the police to search for a vulnerable missing person.

Hampshire Search and Rescue Dogs

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, fundraising & subs	13,794	22,397
Grants	<u>9,566</u>	<u>7,687</u>
	23,360	30,084
Investment income		
Deposit account interest	19	-
Other income		
Other income	<u>-</u>	<u>1,500</u>
Total incoming resources	23,379	31,584
EXPENDITURE		
Raising donations and legacies		
Equipment costs	3,864	3,725
Protective clothing	387	1,178
Course fees	<u>1,375</u>	<u>1,062</u>
	5,626	5,965
Support costs		
Management		
Motor vehicles depreciation	5,056	6,741
Equipment depreciation	<u>3,202</u>	<u>-</u>
	8,258	6,741
Other		
Insurance	958	1,199
Postage and stationery	110	164
Sundries	558	13
Trade subscriptions	751	755
Transport costs	6,223	7,762
Advertising and PR	<u>-</u>	<u>919</u>
	8,600	10,812
Governance costs		
Accountancy and legal fees	<u>500</u>	<u>450</u>
Total resources expended	22,984	23,968
Net income	<u>395</u>	<u>7,616</u>

This page does not form part of the statutory financial statements

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Signature 1

Signed by Michelle Mealing using authentication code LyVtwqNTcDAhwqPCozlz at IP address 84.65.55.176, on 2023/11/03 13:17:21 Z.

Michelle Mealing's e-mail address is: Treasurer@HSARDogs.org.uk.

Michelle Mealing added the following comments:

"Committee agreed"