

REGISTERED CHARITY NUMBER: 1114740

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Hampshire Search and Rescue Dogs**

Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
The Old Stables
Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA

Hampshire Search and Rescue Dogs

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Hampshire Search and Rescue Dogs

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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

Hampshire Search and Rescue Dogs (HSARDogs) is a voluntary search dog group available to emergency services. We are supported by our umbrella organisation Association of Lowland Search and Rescue (ALSAR) accredited to national standards; dog handler and support search for people who may be missing or injured in urban or rural areas. The team work closely with Hampshire Search and Rescue (Hantsar)

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 112 occasions during 2023 and 78 incidents were attended in 2024 with 57 separate missing persons incidents.

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.

Hampshire Search and Rescue Dogs

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Financial position

Total funds have increased by £7,423 (2023 - £395 increase) and stand at £37,350 (2023 - £29,927). This is due to an increase in donations and grants received during the year. Bank and cash balances have increased from £24,826 in 2023 to £29,792 in 2024.

During the year the committee agreed to move £10,000 from the current account to the savings account for the following reasons:-

- a) funds are better protected from fraud if held in a savings account.
- b) interest is paid on funds held in the savings account.

A second user has been added to the online banking to ensure there are at least two users, with access and visibility to funds in, out and held in savings

Principal funding sources

During the year the charity received a grant of £nil (2023 - £8,860) from the National Lottery for the purpose of keeping Incident Response Vehicles operational and on the road for 12 months. Grants for £2,500 and £9,945 were received from Enterprise rent-a-car and SSEN respectively.

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.

During the year the charity had 31 volunteers, 7 of which are trustees.

Related parties

During the year Trustees incurred expenses on behalf of the charity totalling £569 (2023 - £509). These were all reimbursed during the year.

Hampshire Search and Rescue Dogs

Report of the Trustees for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1114740

Principal address

14 Bracken Close
North Baddesley
Southampton
Hampshire
SO52 9DL

Trustees

Mrs M Mealing
K M Saunders
H M Wrightson
C E Thorne
P Rawlinson
Mrs S Newman
S G Jupp
A Heaton (appointed 10/4/2024)

Independent Examiner

Mrs J M Butler
Butler & Co Audit Limited
Chartered Accountants and Registered Auditors
The Old Stables
Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA

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 20/01/2025 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 2024.

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
The Old Stables
Sutton Manor Farm
Bishop's Sutton
Alresford
Hampshire
SO24 0AA

Date:

28 January 2025

Hampshire Search and Rescue Dogs

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,078	26,523	39,601	23,360
Investment income	3	-	198	198	19
Total		<u>13,078</u>	<u>26,721</u>	<u>39,799</u>	<u>23,379</u>
EXPENDITURE ON					
Raising funds		3,174	19,017	22,191	11,760
Other		3,191	6,994	10,185	11,224
Total		<u>6,365</u>	<u>26,011</u>	<u>32,376</u>	<u>22,984</u>
NET INCOME		6,713	710	7,423	395
RECONCILIATION OF FUNDS					
Total funds brought forward		20,767	9,160	29,927	29,532
TOTAL FUNDS CARRIED FORWARD		<u>27,480</u>	<u>9,870</u>	<u>37,350</u>	<u>29,927</u>

The notes form part of these financial statements

Hampshire Search and Rescue Dogs

Balance Sheet 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	-	14,674	14,674	21,669
CURRENT ASSETS					
Debtors	8	3,495	-	3,495	2,909
Cash at bank and in hand		24,535	5,257	29,792	24,826
		<u>28,030</u>	<u>5,257</u>	<u>33,287</u>	<u>27,735</u>
CREDITORS					
Amounts falling due within one year	9	(550)	(10,061)	(10,611)	(19,477)
NET CURRENT ASSETS		<u>27,480</u>	<u>(4,804)</u>	<u>22,676</u>	<u>8,258</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,480</u>	<u>9,870</u>	<u>37,350</u>	<u>29,927</u>
NET ASSETS		<u>27,480</u>	<u>9,870</u>	<u>37,350</u>	<u>29,927</u>
FUNDS	10				
Unrestricted funds				27,480	20,767
Restricted funds				9,870	9,160
TOTAL FUNDS				<u>37,350</u>	<u>29,927</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/01/2025 and were signed on its behalf by:

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 2024

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 2024

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

	2024 £	2023 £
Deposit account interest	198	19

4. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Other trading activities	-	6,200	-	6,200
Other resources expended	6,994	2,641	550	10,185
	<u>6,994</u>	<u>8,841</u>	<u>550</u>	<u>16,385</u>

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

	Other trading activities £	Other resources expended £	2024 Total activities £	2023 Total activities £
Depreciation of tangible and heritage assets	-	6,994	6,994	8,258
Insurance	-	894	894	958
Postage and stationery	-	52	52	110
Sundries	-	129	129	558
Trade subscriptions	-	834	834	751
Transport costs	6,200	732	6,932	6,223
Accountancy and legal fees	-	550	550	500
	<u>6,200</u>	<u>10,185</u>	<u>16,385</u>	<u>17,358</u>

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year Trustees incurred expenses on behalf of the charity totalling £569 (2023 - £509). 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	6,747	16,613	23,360
Investment income	-	19	19
Total	<u>6,747</u>	<u>16,632</u>	<u>23,379</u>
EXPENDITURE ON			
Raising funds	1,857	9,903	11,760
Other	2,966	8,258	11,224
Total	<u>4,823</u>	<u>18,161</u>	<u>22,984</u>
NET INCOME/(EXPENDITURE)	1,924	(1,529)	395
RECONCILIATION OF FUNDS			
Total funds brought forward	18,843	10,689	29,532
TOTAL FUNDS CARRIED FORWARD	<u><u>20,767</u></u>	<u><u>9,160</u></u>	<u><u>29,927</u></u>

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

7. TANGIBLE FIXED ASSETS

	Motor vehicles £	Equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	42,294	9,702	51,996
DEPRECIATION			
At 1 April 2023	27,125	3,202	30,327
Charge for year	3,793	3,202	6,995
At 31 March 2024	30,918	6,404	37,322
NET BOOK VALUE			
At 31 March 2024	11,376	3,298	14,674
At 31 March 2023	15,169	6,500	21,669

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
VAT	3,495	2,909

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	10,611	19,477

10. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	20,767	6,713	27,480
Restricted funds			
Restricted fund	9,160	710	9,870
TOTAL FUNDS	29,927	7,423	37,350

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

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	13,078	(6,365)	6,713
Restricted funds			
Restricted fund	26,721	(26,011)	710
TOTAL FUNDS	<u>39,799</u>	<u>(32,376)</u>	<u>7,423</u>

Comparatives for 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	<u>29,532</u>	<u>395</u>	<u>29,927</u>

Comparative 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)
TOTAL FUNDS	<u>23,379</u>	<u>(22,984)</u>	<u>395</u>

Hampshire Search and Rescue Dogs

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

11. RELATED PARTY DISCLOSURES

During the year expenses incurred on behalf of the charity by trustees totalled £569 (2023 - £509). 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 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, fundraising & subs	18,240	13,794
Grants	<u>21,361</u>	<u>9,566</u>
	39,601	23,360
Investment income		
Deposit account interest	<u>198</u>	<u>19</u>
Total incoming resources	39,799	23,379
EXPENDITURE		
Raising donations and legacies		
Equipment costs	12,817	3,864
Protective clothing	849	387
Course fees	<u>2,325</u>	<u>1,375</u>
	15,991	5,626
Support costs		
Management		
Motor vehicles depreciation	3,792	5,056
Equipment depreciation	<u>3,202</u>	<u>3,202</u>
	6,994	8,258
Other		
Insurance	894	958
Postage and stationery	52	110
Sundries	129	558
Trade subscriptions	834	751
Transport costs	<u>6,932</u>	<u>6,223</u>
	8,841	8,600
Governance costs		
Accountancy and legal fees	<u>550</u>	<u>500</u>
Total resources expended	32,376	22,984
Net income	<u><u>7,423</u></u>	<u><u>395</u></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 Z3ZENUhzQ29HT1ps at IP address 83.105.83.185, on 2025/01/20 13:24:05 Z.

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