

Signed
Accounts

SOUTHERN COUNTIES GERMAN SHEPHERD RESCUE

(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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SOUTHERN COUNTIES GERMAN SHEPHERD RESCUE

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A COMPANY LIMITED BY GUARANTEE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Miss A J Mills
Mr I D Trundle
Mr J E Mills
Mrs H E Harris
Ms K Doak

DIRECTORS

Miss A J Mills
Mr I D Trundle
Mrs H E Harris
Ms K Doak

SECRETARY

Miss A J Mills

DAY TO DAY MANAGEMENT

Miss A J Mills

**REGISTERED OFFICE /
PRINCIPLE PLACE OF BUSINESS**

Bog Myrtle Cottage
Toms Lane
Linwood
Hampshire
BH24 3QX

COMPANY REGISTRATION NUMBER

06866590 England and Wales

CHARITY REGISTRATION NUMBER

1139914

TRUSTEES ANNUAL REPORT (including directors report) FOR THE YEAR ENDING 31 MARCH 2023

The trustees and directors present their annual report with the unaudited financial statements of the company for the year ended 31 March 2023 which are prepared to meet the requirements of a directors report and accounts for Companies Act purposes.

The trustees have adopted the provisions of the statement of recommended practice, (SORP), 'Accounting and Reporting by Charities', in preparing the annual report and financial statements of the charity.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 issued in October 2019, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Reference and administrative information

The charity is a private company, incorporated in England and Wales under the Companies Act 2006 and has exemption from the use of the word "Limited" in its Title.

The company is limited by guarantee, and achieved charitable status on 19 January 2011, Registered Charity Number 1139914. The registered office of the company is shown on the company information page.

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of the charity law. The trustees and officers serving during the year were as follows:

| | | | |
|----------------|------------|----------------|------------|
| Miss A J Mills | (Director) | Mrs H E Harris | (Director) |
| Mr I D Trundle | (Director) | Ms K Doak | (Director) |
| Mr J E Mills | | | |

Structure, governance and management

Southern Counties German Shepherd Rescue is a company limited by guarantee governed by its Memorandum and Articles of Association as amended 12 January 2012. No trustees have been recruited during the year.

Objectives and activities

The objects and main activities undertaken to further the charity's purposes for the public benefit are: -

- i The provision of care and shelter for stray, neglected and unwanted German Shepherd dogs and companion animals of all kinds and the protection of animals from ill-usage, cruelty and suffering.
- ii to advance the education of the public in matters pertaining to animal welfare in general.

The charity has raised direct voluntary donations and by fundraising, events, appeals and incidental sales. The trustees have regard to the Charities Commission guidance on public benefit.

Achievements and performance

The charity has been involved in rescuing 5 dogs, (2022: 2) and has re-homed 3 dogs in the year, (2022: 0).

The Rescue has become regarded as a specialist rescue that takes in dogs other organisations are unable to cater for. As a result, the Rescue currently supports a number of dogs on a longer term basis, through health or behavioural issues, often funding expensive medication, both before or after rehoming.

The charity has a dog sponsorship scheme which provided support to individual dogs under the charity's care.

Financial review

| | |
|---|--|
| The company received incoming resources of | £49,840 (2022: £41,955) |
| The company expended resources amounting to | £55,992 (2022: £41,322) |

TRUSTEES ANNUAL REPORT (including directors report) FOR THE YEAR ENDING 31 MARCH 2023 (continued)

Reserves policy

The reserves of the company, comprising unrestricted funds, amounted to **£21,664** at the year end (2022: **£27,816**). These funds are intended to provide protection in the case of an unforeseen downturn in income, or additional expenditure, and also to fund future projects under consideration.

Best practice holds that reserves equal three months of the charity's running costs. The company considers that it has free reserves above this level at the date of the balance sheet.

Future plans and strategic report.

The charity plans to continue to develop its fundraising activities and improve facilities to enable better care for the dogs under the care of the charity.

Risk management

The Trustees have examined the risks to which the charity is exposed and have resolved to further improve the financial position of the charity.

Asset cover for Funds

The Trustees confirm that there are adequate liquid assets to fulfil the obligations of the charity.

Trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report, including the strategic report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the year.

In preparing the financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP and FRS 102.
- make judgements 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 be able to continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to assure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Approved by the Trustees **27 July 2023** and signed on their behalf by:



Miss A J Mills
Chair

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF

SOUTHERN COUNTIES GERMAN SHEPHERD RESCUE

FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 5 to 9.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, (applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Forrester Dickens
Chartered Accountants
Vine Barn
Village Green
Northchapel
GU28 9HU

27 July 2023

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)**FOR THE YEAR ENDED 31 MARCH 2023**

| | <u>Notes</u> | <u>2023</u> | | | <u>2022</u> | | |
|---|--------------|---------------------|-------------------|----------------|---------------------|-------------------|----------------|
| | | £ | £ | £ | £ | £ | £ |
| | | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
| INCOME AND ENDOWMENTS FROM : | | | | | | | |
| Donations and legacies | 2 | 29,997 | 12,412 | 42,409 | 28,017 | 6,214 | 34,251 |
| Charitable activities | 3 | 5,923 | 0 | 5,923 | 5,716 | 0 | 5,726 |
| Other trading activities | 4 | 1,504 | 0 | 1,504 | 1,918 | 0 | 1,978 |
| Investments | 5 | 4 | 0 | 4 | 0 | 0 | 0 |
| TOTAL INCOME AND ENDOWMENTS | | 37,428 | 12,412 | 49,840 | 35,741 | 6,214 | 41,955 |
| EXPENDITURE ON : | | | | | | | |
| Charitable activities | | 40,525 | 12,412 | 52,937 | 28,212 | 6,214 | 34,436 |
| Governance costs | | 3,055 | 0 | 3,055 | 6,886 | 0 | 6,886 |
| TOTAL EXPENDITURE | | -43,580 | -12,412 | -55,992 | -35,108 | -6,214 | -41,322 |
| NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS | | -6,152 | 0 | -6,152 | 633 | 0 | 633 |
| RECONCILIATION OF FUNDS: | | | | | | | |
| Total funds brought forward | | 27,816 | 0 | 27,816 | 27,183 | 0 | 27,183 |
| TOTAL FUNDS CARRIED FORWARD | 10 | 21,664 | 0 | 21,664 | 27,816 | 0 | 27,816 |

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

No endowments were received during the two years ended 31 March 2023.

BALANCE SHEET AS AT 31 MARCH 2023

| | | <u>2023</u> | | <u>2022</u> | |
|---|---------------------|--------------------|--------|--------------------|--------|
| | <u>NOTES</u> | £ | £ | £ | £ |
| TANGIBLE FIXED ASSETS | | | | | |
| Dog Kennels at cost | | | 7,292 | | 7,292 |
| Rescue Van at cost | | | 7,500 | | 7,500 |
| CURRENT ASSETS | | | | | |
| Stock of food and medicine | | 1,300 | | 1,200 | |
| Debtors | 8 | 0 | | 0 | |
| Cash at bank and in hand | | 12,048 | | 14,704 | |
| | | 13,348 | | 15,904 | |
| CREDITORS: amounts falling due within one year | 9 | -6,476 | | -2,680 | |
| NET CURRENT ASSETS | | | 6,872 | | 13,024 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 21,664 | | 27,816 |
| NET ASSETS | | | 21,664 | | 27,816 |
| FUNDS | | | | | |
| Unrestricted reserves | 10 | | 21,664 | | 27,816 |
| TOTAL UNRESTRICTED CHARITY FUNDS | | | 21,664 | | 27,816 |

For the financial year ended **31 March 2023** the company was entitled to exemption from audit under section 477 of the companies Act 2006 relating to small companies.


Directors responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board.

Signed on behalf of the board of directors


A J Mills
 Director

Approved by the board: 27 July 2023

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2023**NOTE 1 ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

Southern Counties German Shepherd Rescue is a charitable company incorporated in England and Wales.

The charity is a public benefit entity, as defined by FRS102.

The Financial Statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Financial Statements have been prepared to give a 'true and fair view' and have been prepared on a going concern basis, under the historical cost convention, presented in sterling, rounded to the nearest £1.

Fixed assets are shown on the balance sheet at cost and are not depreciated, but are maintained to an acceptable standard. Stock is recorded and held at cost. Debtors are recorded at the amount receivable.

Creditors are recorded at the amount payable.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources including grants are included in the accounts when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income by way of donations, collections and gifts are included in these accounts in full when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Items donated for resale are included as incoming resources within activities for generating funds when they are sold.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and which is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activity and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy costs and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2023NOTE 2 INCOME FROM DONATIONS AND LEGACIES

Donations and proceeds of fundraising are for the general purposes of the charity.

| | <u>2023</u> | <u>2022</u> |
|---|---------------|---------------|
| | £ | £ |
| Gifts- donations and legacies | 35,466 | 27,266 |
| Collecting tin donations | 653 | 465 |
| Grants received | 2,000 | 0 |
| Income tax recoverable on gifts and donations | 4,290 | 6,520 |
| | <u>42,409</u> | <u>34,251</u> |

Income from donations and legacies this year included £12,412 of restricted donations, (2022: £6,214).

NOTE 3 INCOME FROM CHARITABLE ACTIVITIES

| | | |
|---------------|--------------|--------------|
| Sale of goods | 5,923 | 5,726 |
| | <u>5,923</u> | <u>5,726</u> |

NOTE 4 INCOME FROM OTHER TRADING ACTIVITIES

| | | |
|--------|--------------|--------------|
| Events | 1,504 | 1,978 |
| | <u>1,504</u> | <u>1,978</u> |

NOTE 5 INCOME FROM INVESTMENTS

| | | |
|---------------------------|----------|----------|
| Interest on bank deposits | 4 | 0 |
| | <u>4</u> | <u>0</u> |

Income from Charitable activities, other trading activities and from investments was all unrestricted during the two years ended 31 March 2023.

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2023**NOTE 6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**
RELATED PARTY TRANSACTIONS AND CONTROL

No trustee received any remuneration during the year (2022 - NIL).

One trustee was re-imbursed £25,197 for vets fees, dog food and other charity expenses during the year ended 31 March 2023, (2022- £23,148).

No trustee had any personal interest in any contract or transaction entered into by the charity during the year (2022 - NIL).

There were no significant related party transactions in the year under review.

NOTE 7 TAXATION

As a charity, Southern Counties German Shepherd Rescue is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No Tax charges have arisen in the Charity.

NOTE 8 DEBTORS

| | <u>2023</u> | <u>2022</u> |
|-----------------------------|--------------------|--------------------|
| | £ | £ |
| Tax recoverable on Gift Aid | 0 | 0 |
| | <u>0</u> | <u>0</u> |

NOTE 9 CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR

| | | |
|------------------------------|--------------|--------------|
| Accruals and deferred income | 6,476 | 2,880 |
| | <u>6,476</u> | <u>2,880</u> |

NOTE 10 UNRESTRICTED FUNDS

| | | |
|---|---------------|---------------|
| Unrestricted funds at 1 April 2022 | 27,816 | 27,183 |
| Surplus (Deficit) for the financial year after taxation | -6,152 | 633 |
| Unrestricted funds at 31 March 2023 | <u>21,664</u> | <u>27,816</u> |

NOTE 11 ACCOUNTANCY

| | | |
|-------------------------|--------------|--------------|
| Independent examination | 1,800 | 1,860 |
| Gift Aid work | 540 | 540 |
| Confirmation statement | 54 | 0 |
| | <u>2,394</u> | <u>2,400</u> |

SOUTHERN COUNTIES GERMAN SHEPHERD RESCUE

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2023

| | <u>2023</u> | | | <u>2022</u> | | |
|--|----------------------------|--------------------------|---------------------|----------------------------|--------------------------|---------------------|
| | £ | £ | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM : | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
| Donations and legacies | 29,997 | 12,412 | 42,409 | 28,037 | 6,214 | 34,251 |
| Charitable activities | 5,923 | 0 | 5,923 | 5,726 | 0 | 5,726 |
| Other trading activities | 1,504 | 0 | 1,504 | 1,978 | 0 | 1,978 |
| Interest on bank deposits | 4 | 0 | 4 | 0 | 0 | 0 |
| TOTAL INCOME AND ENDOWMENTS | 37,428 | 12,412 | 49,840 | 35,741 | 6,214 | 41,955 |
| EXPENDITURE ON CHARITABLE ACTIVITIES | | | | | | |
| Veterinary fees and medication | 27,078 | 7,673 | 34,751 | 19,895 | 2,490 | 22,385 |
| Kennels | 0 | 0 | 0 | 0 | 0 | 0 |
| Other animal welfare | 3,230 | 0 | 3,230 | 266 | 0 | 266 |
| Food (including cost of goods sold) | 9,015 | 4,739 | 13,754 | 6,401 | 3,724 | 10,125 |
| Animal Transport | 828 | 0 | 828 | 1,061 | 0 | 1,061 |
| Goods for resale | 374 | 0 | 374 | 599 | 0 | 599 |
| | -40,525 | -12,412 | -52,937 | -28,222 | -6,214 | -34,436 |
| NET INCOME (EXPENSES) BEFORE GOVERNANCE COSTS | -3,097 | 0 | -3,097 | 7,519 | 0 | 7,519 |
| GOVERNANCE COSTS | | | | | | |
| Insurance | 553 | 0 | 553 | 3,732 | 0 | 3,732 |
| Printing and stationery | 0 | 0 | 0 | 0 | 0 | 0 |
| Accountancy | 2,394 | 0 | 2,394 | 2,400 | 0 | 2,400 |
| Miscellaneous expenses | 108 | 0 | 108 | 754 | 0 | 754 |
| | -3,055 | 0 | -3,055 | -6,886 | 0 | -6,886 |
| NET INCOME (EXPENSES) | -6,152 | 0 | -6,152 | 633 | 0 | 633 |

This page does not form part of the statutory accounts