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SOUTHERN COUNTIES GERMAN SHEPHERD RESCUE

(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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A COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

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

Bogmyrtle Cottage
Toms Lane
Linwood
Hampshire
BH24 3QX

COMPANY REGISTRATION NUMBER

06866590 England and Wales

CHARITY REGISTRATION NUMBER

1139914

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024

The trustees and directors present their annual report with the unaudited financial statements of the company for the year ended 31 March 2024 which are prepared to meet the requirements of a directors report and accounts for Companies Act purposes.

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 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)
Mr I D Trundle	(Director)
Mrs H E Harris	(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 **4** dogs, (2023: **5**) and has successfully re-homed **2** animals, in the year, (2023: **3**).

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 **£33,728** (2023: £49,840)

The company expended resources amounting to **£35,035** (2023: £55,992)

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024 (continued)

Reserves policy

The reserves of the company, comprising unrestricted funds, amounted to **£20,357** at the year end, (2023: **£ 21,664**). 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

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 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 charity company for the year.

In preparing the financial statements the trustees are required to:

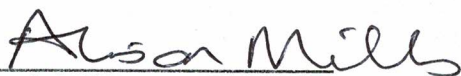
- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP and FRS 102.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures 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 on ^{26th July} 2024 and signed on their behalf by:



Miss A J Mills
Chair

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OFSOUTHERN COUNTIES GERMAN SHEPHERD RESCUEFOR YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 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), (FRS102).

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

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

26 July 2024

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2024

	<u>Notes</u>	<u>2024</u>			<u>2023</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	2	23,381	7,099	30,480	29,997	12,412	42,409
Charitable activities	3	2,074	0	2,074	5,923	0	5,923
Other trading activities	4	1,094	0	1,094	1,504	0	1,504
Investments	5	80	0	80	4	0	4
TOTAL INCOME AND ENDOWMENTS		26,629	7,099	33,728	37,428	12,412	49,840
EXPENDITURE ON:							
Charitable activities		24,611	7,099	31,710	40,525	12,412	52,937
Governance costs		3,325	0	3,325	3,055	0	3,055
TOTAL EXPENDITURE		-27,936	-7,099	-35,035	-43,580	-12,412	-55,992
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		-1,307	0	-1,307	-6,152	0	-6,152
RECONCILIATION OF FUNDS							
Total funds brought forward		21,664	0	21,664	27,816		27,816
TOTAL FUNDS CARRIED FORWARD	10	20,357	0	20,357	21,664	0	21,664

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 2024.

BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
	NOTES	£	£	£	£
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		2,000		1,300	
Debtors	8	0		0	
Cash at bank and in hand		5,684		12,048	
		<u>7,684</u>		<u>13,348</u>	
CREDITORS: amounts falling due within one year	9	<u>-2,119</u>		<u>-6,476</u>	
NET CURRENT ASSETS			5,565		6,872
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>20,357</u>		<u>21,664</u>
NET ASSETS			<u>20,357</u>		<u>21,664</u>
FUNDS					
Unrestricted reserves	10		<u>20,357</u>		<u>21,664</u>
TOTAL UNRESTRICTED CHARITY FUNDS			<u>20,357</u>		<u>21,664</u>

For the financial year ended **31 March 2024** the company was entitled to exemption from audit under section 477 of the companies Act 2006 relating to small companies.

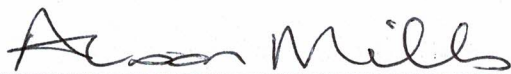
Directors responsibilities:

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 Act 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

26th July 2024

Approved by the board: _____

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2024

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), 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 historical cost convention, presented in sterling, rounded to the nearest £1.

Fixed Assets

Fixed assets are shown in the balance sheet at cost and although they are not depreciated, they are maintained to an acceptable standard.

Stock

Stock is recorded and held at cost.

Debtors and Creditors

These are recorded at the amount receivable or 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 2024NOTE 2 INCOME FROM DONATIONS AND LEGACIES

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

	<u>2024</u>	<u>2023</u>
	£	£
Gifts - donations and legacies	24,293	35,466
Collecting tin donations	912	653
Grants received	1,000	2,000
Income tax recoverable on gifts and donations	4,275	4,290
	<u>30,480</u>	<u>42,409</u>

Income from donations and legacies this year included £7,099 of restricted donations, (2023: £12,412).

NOTE 3 INCOME FROM CHARITABLE ACTIVITIES

Sale of goods	2,074	5,923
	<u>2,074</u>	<u>5,923</u>

NOTE 4 INCOME FROM OTHER TRADING ACTIVITIES

Events	1,094	1,504
	<u>1,094</u>	<u>1,504</u>

NOTE 5 INCOME FROM INVESTMENTS

Interest on bank deposits	80	4
	<u>80</u>	<u>4</u>

Income from charitable activities, other trading activities and from investments was all unrestricted during the two years ended 31 March 2024.

NOTES TO THE ACCOUNTS AS AT 31 MARCH 2024**NOTE 6 TRUSTEE REMUNERATION AND
RELATED PARTY TRANSACTIONS AND CONTROL**

No trustee received any remuneration or expenses during the year ended 31 March 2024, (2023: £0).

One trustee was re-imbursed £17,906 for vets fees, dog food and other charity expenses during the year ended 31 March 2024, (2023: £25,197).

No trustee had any personal interest in any contract or transaction entered into by the charity during the year ended 31 March 2024, (2023: £0).

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.

	<u>2024</u>	<u>2023</u>
	£	£
<u>NOTE 8 DEBTORS</u>		
Tax recoverable on gift aid	0	0
	<u>0</u>	<u>0</u>
<u>NOTE 9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>		
Accruals and deferred income	2,119	6,476
	<u>2,119</u>	<u>6,476</u>
<u>NOTE 10 UNRESTRICTED FUNDS</u>		
Unrestricted funds at 1 April 2023	21,664	27,816
Surplus (Deficit) for the financial year after taxation	-1,307	-6,152
Unrestricted funds at 31 March 2024	<u>20,357</u>	<u>21,664</u>
<u>NOTE 11 ACCOUNTANCY</u>		
Independent examination	1,800	1,800
Gift Aid work	540	540
Confirmation statement	72	54
	<u>2,412</u>	<u>2,394</u>

SOUTHERN COUNTIES GERMAN SHEPHERD RESCUE

STATEMENT OF FINANCIAL ACTIVITY

FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>			<u>2023</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	23,381	7,099	30,480	29,997	12,412	42,409
Charitable activities	2,074	0	2,074	5,923	0	5,923
Other trading activities	1,094	0	1,094	1,504	0	1,504
Interest on bank deposits	80	0	80	4	0	4
TOTAL INCOME AND ENDOWMENTS	26,629	7,099	33,728	37,428	12,412	49,840
EXPENDITURE ON CHARITABLE ACTIVITIES						
Veterinary fees and medication	18,660	2,998	21,658	27,078	7,673	34,751
Kennels	0	0	0	0	0	0
Other animal welfare	2,636	0	2,636	3,230	0	3,230
Food (including cost of goods sold)	1,945	4,101	6,046	9,015	4,739	13,754
Animal Transport	996	0	996	828	0	828
Goods for resale	374	0	374	374	0	374
	-24,611	7,099	-31,710	-40,525	-12,412	-52,937
NET INCOMING RESOURCES BEFORE GOVERNANCE COSTS	2,018	0	2,018	-3,097	0	-3,097
GOVERNANCE COSTS						
Insurance	531	0	531	553		553
Printing and stationery	0	0	0	0		0
Accountancy	2,412	0	2,412	2,394		2,394
Miscellaneous expenses	382	0	382	108		108
	-3,325	0	-3,325	-3,055	0	-3,055
NET INCOME(EXPENSES)	-1,307	0	-1,307	-6,152	0	-6,152

This page does not form part of the statutory accounts.