

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2023
for
Terrier SOS

Cheney & Co
310 Wellingborough Road
Northampton
NN1 4EP

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for the year ended 31st March 2023

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Terrier SOS

Report of the Trustees **for the year ended 31st March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st 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

For the benefit of the public to relieve the suffering of dogs in need of care and attention and in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such dogs.

Significant activities

For the benefit of the public to relieve the suffering of dogs in need of care and attention and in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such dogs.

Rescue of terriers and crossbreed terriers from perrera and pounds in Europe. Movement of these dogs to safe and caring kennels, foster homes or adoptive families. Veterinary treatment, vaccination, castrate/ovario-hysterectomy to prevent breeding. Parasite protection provided as necessary.

Transport to the UK to foster or adoptive homes, provide medical treatment as above, behavioural training (including any assistance required with dog walking and/or help with managing fosters and their rehabilitation and preparing for a life in a home).

Public benefit

The trustees have had due regard to the Charity Commission's public benefit guidance when making decisions regarding the running of the charity.

Volunteers

Terrier SOS continues to function as a wholly volunteer-run organisation with no paid employees. All our volunteers work extremely hard to help the dogs already in our care and for those needing saving.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The day to day work load is undertaken by the founder of the charity Diana Brusi, together with Hilary Delaney and Sally Cowling

Diana Brusi is the founder of the charity and chair of the charity's committee meetings.

Hilary Delaney is the UK homing coordinator and Dog Behaviour advisor.

Elizabeth Edgerton continues to act as Treasurer. This year's accounts are prepared by the charity's accountant (Cheney and Co, Northampton) to collate and submit on the charity's behalf

We have several volunteers that support the charity, and organise and administrate the charity's online auctions, online fundraising and some events.

Our supporters remain generous and the charity continues to be able to ensure that all funds raised are spent to aid the dogs in our care. All expenditure is used directly to cover costs incurred in the rescue, care, rehabilitation and rehoming of the dogs saved by Terrier SOS.

For the year ending 31st March 2023 - Terrier SOS rehomed 8 dogs, took on 10 new dogs- 7 were UK surrenders and 1 was via another rescue. Terrier SOS sadly lost 9 of its adopted dogs - Elton, Bryton, Little Jack, Pepe, Hal, Ninja, Nigel, Dexter and Ruby - all the Trustees send their condolences to our adoptive families.

Fundraising activities

We have relied on fundraising from our supporters and volunteers and have received donations from Calendar sales, Sponsored and Fun walks, Raffles, Treshur Hunt and online auctions.

We are grateful for our fosters who help our dogs adapt to living in a home. Thanks also go to our home checkers and to those who help with transport. We would also like to thank our volunteers for the donations and help we receive. We see these desperate dogs in need, and we will continue to rescue and change their lives.

FINANCIAL REVIEW

Financial position

The financial position of the charity at the end of the period can be seen on page 6 of these financial statements.

All expenditure was used to support the dogs' needs. No volunteers are paid for their time or contribution to the rescue. Funds are predominantly spent on securing the safe release of dogs from perreras and pounds, kennel fees in Europe and the UK, transport fees, veterinary fees (vaccinations, passports and worming to meet transport rules), veterinary fees (treatment, neutering, flea treatment), behavioural needs and food.

Terrier SOS

Report of the Trustees **for the year ended 31st March 2023**

FINANCIAL REVIEW

Principal funding sources

Principal source of funding: Donations from the public. Funds are raised through adoption donations, online charity auctions, regular monthly donations, single donations, donations given in lieu of flowers and one-off fundraising events organised by our supporters.

Investment policy and objectives

No investments are currently held as all monies received are used to care for the dogs.

Reserves policy

No investments are currently held as all monies received are used to care for the dogs.

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 trustees are responsible for selecting and appointing new trustees and there must be at least 3 trustees. Apart from the first trustees, every trustee must be appointed for a term of three years. Individuals with the required skills and knowledge will be the basis of the selection for the charity.

Organisational structure

The charity works with a wide range of trusted volunteers, kennel facilities, Behaviourists, pet transporters to complete its work. Some are UK based, some are outside the UK within the countries in which Terrier SOS operates. The charity's operating model means we aim to work across the EU inclusive of the UK

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161484

Principal address

East Lodge
Hutton Castle
Berwick upon Tweed
Northumberland
TD15 1TT

Trustees

Miss D M Brusi
Mrs H Delaney
S Cowling

Independent Examiner

Cheney & Co
310 Wellingborough Road
Northampton
NN1 4EP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Terrier SOS

Report of the Trustees
for the year ended 31st March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 5th December 2023 and signed on its behalf by:

Miss D M Brusi - Trustee

**Independent Examiner's Report to the Trustees of
Terrier SOS**

Independent examiner's report to the trustees of Terrier SOS

I report to the charity trustees on my examination of the accounts of Terrier SOS (the Trust) for the year ended 31st 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.

P A Sparks

Cheney & Co
310 Wellingborough Road
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5th December 2023

Terrier SOS

Statement of Financial Activities
for the year ended 31st March 2023

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		26,164	22,964
EXPENDITURE ON			
Raising funds		1,059	1,191
Charitable activities			
Charitable activities		32,213	27,347
Total		33,272	28,538
NET INCOME/(EXPENDITURE)		(7,108)	(5,574)
RECONCILIATION OF FUNDS			
Total funds brought forward		14,613	20,187
TOTAL FUNDS CARRIED FORWARD		7,505	14,613

The notes form part of these financial statements

Terrier SOS

Statement of Financial Position
31st March 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank	5	8,358	15,285
CREDITORS			
Amounts falling due within one year	6	(853)	(672)
NET CURRENT ASSETS		7,505	14,613
TOTAL ASSETS LESS CURRENT LIABILITIES		7,505	14,613
NET ASSETS		7,505	14,613
FUNDS	7		
Unrestricted funds		7,505	14,613
TOTAL FUNDS		7,505	14,613

The financial statements were approved by the Board of Trustees and authorised for issue on 5th December 2023 and were signed on its behalf by:

D M Brusi - Trustee

Terrier SOS

Notes to the Financial Statements **for the year ended 31st March 2023**

1. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

2. 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 charity is a public benefit entity.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Creditors payable

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

Cash at bank

Cash at bank is held to meet short term cash commitments as they fall due and includes all cash equivalents held in the form of short term highly liquid investments. A cash equivalent will normally have a short maturity date of, say, three months from the date of acquisition.

The presentation currency of the financial statements is the Pound Sterling (£).

Terrier SOS

Notes to the Financial Statements - continued
for the year ended 31st March 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,964
EXPENDITURE ON	
Raising funds	1,191
Charitable activities	
Charitable activities	27,347
Total	28,538
NET INCOME/(EXPENDITURE)	(5,574)
RECONCILIATION OF FUNDS	
Total funds brought forward	20,187
TOTAL FUNDS CARRIED FORWARD	14,613

5. CASH AT BANK

	2023	2022
	Total funds	Total funds
	£	£
HSBC Bank account	5,904	10,679
Paypal UK account	2,454	4,606
Total	8,358	15,285

Cash at bank is held to meet short term cash commitments as they fall due and includes all cash equivalents held in the form of short term highly liquid investments. A cash equivalent will normally have a short maturity date of, say, three months from the date of acquisition.

Terrier SOS

Notes to the Financial Statements - continued
for the year ended 31st March 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	853	672

7. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
Unrestricted funds			
General fund	14,613	(7,108)	7,505
TOTAL FUNDS	14,613	(7,108)	7,505

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,164	(33,272)	(7,108)
TOTAL FUNDS	26,164	(33,272)	(7,108)

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22
			£
Unrestricted funds			
General fund	20,187	(5,574)	14,613
TOTAL FUNDS	20,187	(5,574)	14,613

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	22,964	(28,538)	(5,574)
TOTAL FUNDS	22,964	(28,538)	(5,574)

Terrier SOS

Notes to the Financial Statements - continued
for the year ended 31st March 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	20,187	(12,682)	7,505
TOTAL FUNDS	<u>20,187</u>	<u>(12,682)</u>	<u>7,505</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,128	(61,810)	(12,682)
TOTAL FUNDS	<u>49,128</u>	<u>(61,810)</u>	<u>(12,682)</u>

8. CONTINGENT LIABILITIES

There were no contingent liabilities at 31st March 2023 or 31st March 2022.

9. CAPITAL COMMITMENTS

There were no capital commitments at 31st March 2023 or 31st March 2022.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

Terrier SOS

Detailed Statement of Financial Activities
for the year ended 31st March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,164	22,964
Total incoming resources	26,164	22,964
EXPENDITURE		
Raising donations and legacies		
Postage and stationery	357	26
Gifts	169	160
Website costs	137	464
Bank charges	318	268
Loss on exchange	78	273
	1,059	1,191
Charitable activities		
Sundries	275	187
Food	9,082	5,452
Events Equipment	450	1,555
Boarding costs	16,376	15,756
Transport	1,323	808
Veterinary fees	3,130	1,910
Training and dog walking	484	878
Grooming	253	80
Subscriptions	-	40
	31,373	26,666
Support costs		
Governance costs		
Accountancy	840	681
Total resources expended	33,272	28,538
Net expenditure	(7,108)	(5,574)