

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION

Xeinadin South East Limited
Unit 68 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

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for the Year Ended 31 March 2025**

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**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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

The preservation and protection of public health of persons endangered by accidents or natural hazards by promoting on a National level the charitable work of the Search and Rescue Dog Organisations of the United Kingdom, Isle of Man and Ireland and to promote the development of Search Dogs to locate lost and or trapped people and to support handlers to achieve a greater understanding of training of Search Dogs.

Public benefit

NSARDA satisfies the obligation for public benefit by acting as an umbrella body for the training and development of volunteer search and rescue dogs and handlers. The dogs and handlers (plus the essential support of other volunteer team members) operate in teams across the UK as member of individual and separate, member associations. The individual member teams then use their skills, experience and knowledge for the search and rescue of vulnerable missing people. The public benefit is as an umbrella body for the saving of life and the prevention of injury and distress.

Grantmaking

NSARDA has no policies on grant making.

Volunteers

NSARDA and the member associations are managed and operated solely by volunteers who give their time, efforts and primarily self-fund their activities in search and rescue.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

NSARDA has raised funds during the year, of which £4,700 (2024: £1,000) was distributed to member associations to further the development and training of search and rescue dogs, handlers and other team members. NSARDA has also endeavored to act as a knowledge sharing organisation to share new, developing and best practice.

FINANCIAL REVIEW

Principal funding sources

Most of the funds have been generated by the paid fundraiser.

Reserves policy

NSARDA does not have a formal policy on reserves, however it has an informal of holding a minimum of two years running costs. A reserves policy will be a part of developing the organisation's financial policies. At the year-end, the charity had total funds of £107,495 (2024: £114,393) to carry forward; this consisted of restricted funds of £nil (2024: £nil) and unrestricted funds of £107,495 (2024: £114,393).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation (CIO) governed according to its constitution.

Recruitment and appointment of new trustees

Trustees are elected by member associations.

Wider network

NSARDA is solely an umbrella organisation of member search and rescue dog associations across the UK. During the periods where there were less than the three required trustees, those trustees in post covered for the unfilled positions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

1161859 (England and Wales)

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025**

Registered Charity number
1161859

Registered office

Maple Barn
Canterbury Road
Molash
Canterbury
Kent
CT4 8HF

Trustees

Mr S Kenny
Mr P Durham
Mr J Rudman

Independent Examiner

Xeinadin South East Limited
Unit 68 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

Approved by order of the board of trustees on 24th November 2025 and signed on its behalf by:



.....
Mr S Kenny - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION

Independent examiner's report to the trustees of National Search and Rescue Dog Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's 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 charity'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:

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 Reporting 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.

Nick May FCCA

Xeinadin South East Limited
Unit 68 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH

Date:

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,386	-	22,386	93,506
Other trading activities	2	-	-	-	120
Total		<u>22,386</u>	<u>-</u>	<u>22,386</u>	<u>93,626</u>
EXPENDITURE ON					
Raising funds		16,660	-	16,660	30,372
Other		12,624	-	12,624	6,794
Total		<u>29,284</u>	<u>-</u>	<u>29,284</u>	<u>37,166</u>
NET INCOME/(EXPENDITURE)		(6,898)	-	(6,898)	56,460
RECONCILIATION OF FUNDS					
Total funds brought forward		114,393	-	114,393	57,933
TOTAL FUNDS CARRIED FORWARD		<u><u>107,495</u></u>	<u><u>-</u></u>	<u><u>107,495</u></u>	<u><u>114,393</u></u>

The notes form part of these financial statements

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

**BALANCE SHEET
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	7	14,760	-	14,760	9,751
CURRENT ASSETS					
Stocks	8	5,821	-	5,821	3,492
Debtors	9	1,419	-	1,419	1,583
Cash at bank	10	86,737	-	86,737	100,726
		<u>93,977</u>	<u>-</u>	<u>93,977</u>	<u>105,801</u>
CREDITORS					
Amounts falling due within one year	11	(1,242)	-	(1,242)	(1,159)
NET CURRENT ASSETS		<u>92,735</u>	<u>-</u>	<u>92,735</u>	<u>104,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>107,495</u>	<u>-</u>	<u>107,495</u>	<u>114,393</u>
NET ASSETS		<u>107,495</u>	<u>-</u>	<u>107,495</u>	<u>114,393</u>
FUNDS	12				
Unrestricted funds				107,495	114,393
TOTAL FUNDS				<u>107,495</u>	<u>114,393</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
Mr S Kenny - Trustee

The notes form part of these financial statements

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the Statement of Financial Activities once the Charity has entitlement to the funds after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Investment income is recognised when receivable.

Expenditure

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

Costs of raising funds comprise costs incurred specifically for the purpose of generating funds, such as advertising and marketing; purchases; donations, and conferences.

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

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of resources.

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Raising funds

Raising donations and legacies	2025 £	2024 £
Fundraiser expenses	9,053	13,277
Commission	1,815	-
Advertising and marketing	274	6,794
Support costs	840	1,006
	<hr/>	<hr/>
	11,982	21,077
	<hr/>	<hr/>

Other trading activities	2025 £	2024 £
Opening stock	3,492	5,838
Purchases	5,120	-
Donations	240	1,000
Training and conferences	1,000	5,130
Support costs	647	819
Closing stock	(5,821)	(3,492)
	<hr/>	<hr/>
	4,678	9,295
	<hr/>	<hr/>

Aggregate amounts	<hr/>	<hr/>
	16,511	30,372
	<hr/>	<hr/>

Tangible fixed assets

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

Plant and machinery - 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow

Taxation

The charity is exempt from corporation 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.

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Shop income	-	120
	<u> </u>	<u> </u>

3. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Other resources expended	7,934	4,690	12,624
	<u> </u>	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	7,934	4,699
Independent examiner's remuneration	1,242	1,158
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Trustees' expenses paid for the period ended 31 March 2025 were £3,498 (2024: 4,687). Expenses were paid to three (2024: three) trustees during the year to reimburse expenses.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,506	-	93,506
Other trading activities	120	-	120
Total	<u>93,626</u>	<u>-</u>	<u>93,626</u>
EXPENDITURE ON			
Raising funds	30,372	-	30,372
Other	6,794	-	6,794
Total	<u>37,166</u>	<u>-</u>	<u>37,166</u>
NET INCOME	56,460	-	56,460
RECONCILIATION OF FUNDS			
Total funds brought forward	57,933	-	57,933

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund £	Restricted fund £	Total funds £
<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	114,393	-
<u> </u>	<u> </u>	<u> </u>

7. TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST

At 1 April 2024

23,388

Additions

12,943

At 31 March 2025

36,331

DEPRECIATION

At 1 April 2024

13,637

Charge for year

7,934

At 31 March 2025

21,571

NET BOOK VALUE

At 31 March 2025

14,760

At 31 March 2024

9,751

8. STOCKS

31.3.25	31.3.24
£	£
5,821	3,492
<u> </u>	<u> </u>

Stocks

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.25	31.3.24
£	£
1,419	1,583
<u> </u>	<u> </u>

Prepayments

10. CASH AT BANK

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Accrued expenses	1,242	1,159
	<u>1,242</u>	<u>1,159</u>

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	114,393	(6,898)	107,495
	<u>114,393</u>	<u>(6,898)</u>	<u>107,495</u>
TOTAL FUNDS	<u>114,393</u>	<u>(6,898)</u>	<u>107,495</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,386	(29,284)	(6,898)
	<u>22,386</u>	<u>(29,284)</u>	<u>(6,898)</u>
TOTAL FUNDS	<u>22,386</u>	<u>(29,284)</u>	<u>(6,898)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	57,933	56,460	114,393
	<u>57,933</u>	<u>56,460</u>	<u>114,393</u>
TOTAL FUNDS	<u>57,933</u>	<u>56,460</u>	<u>114,393</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,626	(37,166)	56,460
	<u>93,626</u>	<u>(37,166)</u>	<u>56,460</u>
TOTAL FUNDS	<u>93,626</u>	<u>(37,166)</u>	<u>56,460</u>

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**

12. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	57,933	49,562	107,495
TOTAL FUNDS	<u>57,933</u>	<u>49,562</u>	<u>107,495</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	116,012	(66,450)	49,562
TOTAL FUNDS	<u>116,012</u>	<u>(66,450)</u>	<u>49,562</u>

13. RELATED PARTY DISCLOSURES

During the year, commissions were paid to Mr P Durham, a trustee, amounting to £1,815 (2024: £NIL).

14. LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

15. KEY JUDGEMENTS AND ESTIMATES

No significant judgments or key estimates have been made by management in preparing these financial statements.

**NATIONAL SEARCH AND RESCUE DOG
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	22,386	93,506
Other trading activities		
Shop income	-	120
Total incoming resources	22,386	93,626
EXPENDITURE		
Raising donations and legacies		
Fundraiser expenses	9,053	13,277
Commission	1,815	-
Advertising and marketing	274	6,794
Support costs	840	1,006
	11,982	21,077
Other trading activities		
Opening stock	3,492	5,838
Purchases	5,120	-
Donations	240	1,000
Training and conferences	1,000	5,130
Support costs	647	819
Closing stock	(5,821)	(3,492)
	4,678	9,295
Support costs		
Other		
Depreciation of tangible fixed assets	7,934	4,699
Governance costs		
Accountancy fees	1,242	1,158
Support costs	3,448	937
	4,690	2,095
Total resources expended	29,284	37,166
Net (expenditure)/income	(6,898)	56,460

This page does not form part of the statutory financial statements