

SOUTH WEST GSD RESCUE

England & Wales · Charity number 1171842

Details

Status Registered

Legal form Other

Registered 2017-03-01

Register [View on the Charity Commission register](#)

Contact

Address Paddon Park
Shebbear
Beaworthy
Devon
EX21 5RD

Phone 01409281636

Email enquiries@southwestgsdrescue.org.uk

Website <http://www.southwestgsdrescue.org.uk>

Activities

Objects: THE CHARITY'S OBJECTIVES ARE TO RELIEVE THE SUFFERING AND DISTRESS OF UNWANTED, STRAY OR ILL TREATED GERMAN SHEPHERD DOGS PRIMARILY BUT NOT EXCLUSIVELY IN THE SOUTH WEST WITH PARTICULAR REGARD TO OLDER DOGS.

Activities: The charity was set up to relieve the suffering and distress of unwanted, stray or ill treated German Shepherd dogs primarily but not exclusively.

Classification

- **How:** Provides Services
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£36,110	£42,663	-	-
2024-08-31	£37,876	£36,143	-	-
2023-08-31	£34,983	£31,901	-	-
2022-08-31	£74,800	£66,100	-	-
2021-08-31	£69,835	£91,117	-	-

Trustees

Name	Role	Appointed
Elizabeth Ann Wharton		2025-12-15
Joanne Elizabeth Grossick		2025-07-26
Neil Burgess		2026-02-01
paula evans		2017-02-21

Accounts

South West GSD Rescue

Charity No. 1171842

Trustees' Report and Unaudited Accounts

31 August 2025

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1171842

Principal Office

Paddon Park

Shebbear

Beaworthy

Devon

EX21 5RD

Trustees

The following trustees served during the year:

N. Burgess

P. Evans

Accountants

Accountancy Edge Limited

12 Culm Close

Bideford

Devon

EX39 4AX

Bankers

Lloyds Bank Plc

5 High Street

Bideford

Devon

EX39 2AD

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to relieve the suffering and distress of unwanted, stray or ill dogs primarily, but not exclusively, German Shepherds.

South West GSD Rescue is a non-profit organisation based in the South West of England. Our aim is to rescue, rehabilitate and re-home German Shepherds and related cross-breeds across the UK.

As Trustees of the charity we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The charity rescues stray dogs abroad, where they receive care and medical treatment so that they are healthy enough to be taken back to the UK and rehomed. The charity also rehomes dogs surrendered by their owners in the UK.

People who meet the charity's criteria are invited to apply to adopt a dog. When a suitable dog becomes available, it will be introduced to its new family.

If all goes well the family completes our adoption agreement stating the legal conditions of adopting a dog from South West GSD Rescue. Our adoption/donation fees vary according to the dog's age, pedigree and health; and are used to provide transport, basic care, feeding and veterinary treatment for the many dogs who need our help

ACHIEVEMENTS AND PERFORMANCE

The charity has successfully rehomed a large number of German Shepherds and related cross-breeds. This benefits the dogs, who find a loving home, and also the adoptive families who gain a new loving family member.

The dogs rescued by the charity are often in a poor condition due to cruelty and neglect. The charity incurs substantial costs on vets, medicines and kennels when it restores these animals to health so they can be transported to the UK and successfully rehomed.

The charity has also supported a number of dogs who are long stayers in kennels or foster care. The charity is pleased to have helped keep them in safety.

During the year under review, the charity successfully rehomed 47 dogs in the UK, a decrease on the previous year. This was despite the challenging financial environment, with many people unable to commit to the costs of dog ownership.

The dogs rescued by the charity were increasingly from the UK, rather than abroad, this year. These dogs are kept in kennels until they can be fostered. This has resulted in an increased spend on UK kennels and dog welfare.

FINANCIAL REVIEW

At the reporting date, the charity's financial position was considered to be satisfactory. The charity made a deficit of £6,553 in a challenging fundraising environment.

The charity is grateful to its supporters who kept up a regular flow of donations despite the ongoing financial effects of the cost of living crisis. Without their support, we would not have been able to rescue so many dogs and return them to health.

The charity has no fixed costs, but the variable costs relating to the number of dogs that are being held for adoption or ongoing medical treatment can vary dramatically. The charity would like to hold enough in reserves to fund three months of expenditure on animal welfare, vets and kennels. The Trustees estimate the required amount to be £5,000. The charity's reserves were above that level at the reporting date, but circumstances can quickly change depending on the number and condition of the dogs rescued.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted under a constitution adopted on 21 February 2017.

Trustees are either elected by the members at the Annual General Meeting or are co-opted between AGMs. All new Trustees are provided with a copy of the Charity Commission publication CC3, "The Essential Trustee", which outlines what is expected of a charity Trustee and their responsibilities to the charity.

The charity is actively seeking additional Trustees. Interested parties are encouraged to get in contact.

Statement of trustees' responsibilities in relation to the financial statements

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).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website.

Signed on behalf of the charity's trustees

P. Evans
Trustee
12 February 2026

Independent Examiner's Report to the trustees of South West GSD Rescue

I report to the trustees on my examination of the financial statements of South West GSD Rescue for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

James Hellyer MA (Cantab.) FCA

Accountancy Edge Limited

12 Culm Close

Bideford

Devon

EX39 4AX

12 February 2026

South West GSD Rescue
Statement of Financial Activities
for the year ended 31 August 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	33,163	33,163	34,838
Other trading activities	4	1,154	1,154	524
Other	5	1,793	1,793	2,514
Total		36,110	36,110	37,876
Expenditure on:				
Raising funds	6	442	442	786
Charitable activities	7	33,249	33,249	30,474
Other	8	8,972	8,972	4,883
Total		42,663	42,663	36,143
Net gains on investments		-	-	-
Net (expenditure)/income		(6,553)	(6,553)	1,733
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(6,553)	(6,553)	1,733
Other gains and losses				
Net movement in funds		(6,553)	(6,553)	1,733
Reconciliation of funds:				
Total funds brought forward		15,498	15,498	13,765
Total funds carried forward		8,945	8,945	15,498

South West GSD Rescue

Balance Sheet

at 31 August 2025

Charity No. 1171842

		2025	2024
		£	£
Current assets			
Cash at bank and in hand		9,694	16,278
		<u>9,694</u>	<u>16,278</u>
Creditors: Amount falling due within one year	11	(749)	(780)
Net current assets		<u>8,945</u>	<u>15,498</u>
Total assets less current liabilities		<u>8,945</u>	<u>15,498</u>
Net assets excluding pension asset or liability		<u>8,945</u>	<u>15,498</u>
Total net assets		<u><u>8,945</u></u>	<u><u>15,498</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		8,945	15,498
		<u>8,945</u>	<u>15,498</u>
Reserves	12		
Total funds		<u><u>8,945</u></u>	<u><u>15,498</u></u>

Approved by the trustees on 12 February 2026

And signed on their behalf by:

P. Evans

Trustee

12 February 2026

for the year ended 31 August 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

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

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	34,838	34,838
Other trading activities	524	524
Other	2,514	2,514
Total	<u>37,876</u>	<u>37,876</u>
Expenditure on:		
Raising funds	786	786
Charitable activities	30,474	30,474
Other	4,883	4,883
Total	<u>36,143</u>	<u>36,143</u>
Net income	<u>1,733</u>	<u>1,733</u>
Net income before other gains/(losses)	1,733	1,733
Other gains and losses:		
Net movement in funds	<u>1,733</u>	<u>1,733</u>
Reconciliation of funds:		
Total funds brought forward	13,765	13,765
Total funds carried forward	<u>15,498</u>	<u>15,498</u>

3 Income from donations and legacies

	Unrestricted	Total 2025 £	Total 2024 £
Donations	27,501	27,501	22,858
Adoption fees	5,662	5,662	9,980
Legacies	-	-	2,000
	<u>33,163</u>	<u>33,163</u>	<u>34,838</u>

4 Income from other trading activities

	Unrestricted	Total 2025 £	Total 2024 £
Sale of raffle tickets, calenders and auction items	1,154	1,154	524
	<u>1,154</u>	<u>1,154</u>	<u>524</u>

5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Insurance payments	1,793	1,793	2,514
	<u>1,793</u>	<u>1,793</u>	<u>2,514</u>

6 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	140	140	363
<i>Fundraising trading costs</i>			
Sale of raffle tickets, calenders and auction items	302	302	423
	<u>442</u>	<u>442</u>	<u>786</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
General costs for dogs	1,486	1,486	3,433
Pension, kennels and fostering	2,140	2,140	6,126
Transport of dogs to the UK	6,490	6,490	3,689
Vets, medicines and micro-chip registrations	23,133	23,133	17,226
<i>Governance costs</i>			
	<u>33,249</u>	<u>33,249</u>	<u>30,474</u>

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	92	92	-
Motor and travel costs	6,970	6,970	2,901
General administrative costs	1,190	1,190	1,072
Legal and professional costs	720	720	910
	<u>8,972</u>	<u>8,972</u>	<u>4,883</u>

9 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2025 Number	2024 Number
Number of trustees paid expenses	-	2
The nature of the reimbursed expenses	The Trustees incur out-of-pocket expenses for items like travel, postage and stationery, which are reimbursed by the charity.	
	£	£
Total expenses reimbursed to trustees	-	1,483

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Creditors:

amounts falling due within one year

	2025 £	2024 £
Accruals	749	780
	<u>749</u>	<u>780</u>

12 Movement in funds

	At 1 September 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	15,498	36,110	(42,663)	8,945
Total funds	<u>15,498</u>	<u>36,110</u>	<u>(42,663)</u>	<u>8,945</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	8,945	8,945
	<u>8,945</u>	<u>8,945</u>

South West GSD Rescue
Detailed Statement of Financial Activities
for the year ended 31 August 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Donations	27,501	27,501	22,858
Adoption fees	5,662	5,662	9,980
Legacies	-	-	2,000
	<u>33,163</u>	<u>33,163</u>	<u>34,838</u>
Other trading activities			
Sale of raffle tickets, calenders and auction items	1,154	1,154	524
	<u>1,154</u>	<u>1,154</u>	<u>524</u>
Other			
Insurance payments	1,793	1,793	2,514
	<u>1,793</u>	<u>1,793</u>	<u>2,514</u>
Total income and endowments	36,110	36,110	37,876
Expenditure on:			
Costs of generating donations and legacies			
Donations	140	140	363
	<u>140</u>	<u>140</u>	<u>363</u>
Costs of other trading activities			
Sale of raffle tickets, calenders and auction items	302	302	423
	<u>302</u>	<u>302</u>	<u>423</u>
Total of expenditure on raising funds	442	442	786
Charitable activities			
General costs for dogs	1,486	1,486	3,433
Pension, kennels and fostering	2,140	2,140	6,126
Transport of dogs to the UK	6,490	6,490	3,689
Vets, medicines and micro-chip registrations	23,133	23,133	17,226
	<u>33,249</u>	<u>33,249</u>	<u>30,474</u>
Total of expenditure on charitable activities	33,249	33,249	30,474
Employee costs			
Staff training	92	92	-
	<u>92</u>	<u>92</u>	<u>-</u>
Motor and travel costs			
Vehicles - General costs	6,965	6,965	2,901

South West GSD Rescue
Detailed Statement of Financial Activities

Travel and subsistence	5	5	-
	<u>6,970</u>	<u>6,970</u>	<u>2,901</u>
General administrative costs, including depreciation and amortisation			
Bank charges	16	16	2
General insurances	771	771	841
Postage and couriers	164	164	70
Software, IT support and related costs	101	101	76
Stationery and printing	124	124	83
Sundry expenses	14	14	-
	<u>1,190</u>	<u>1,190</u>	<u>1,072</u>
Legal and professional costs			
Accountancy and bookkeeping	720	720	810
Other legal and professional costs	-	-	100
	<u>720</u>	<u>720</u>	<u>910</u>
Total of expenditure of other costs	<u>8,972</u>	<u>8,972</u>	<u>4,883</u>
Total expenditure	42,663	42,663	36,143
Net gains on investments	-	-	-
	<u>(6,553)</u>	<u>(6,553)</u>	<u>1,733</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(6,553)</u>	<u>(6,553)</u>	<u>1,733</u>
Other Gains	-	-	-
	<u>(6,553)</u>	<u>(6,553)</u>	<u>1,733</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	15,498	15,498	13,765
Total funds carried forward	<u>8,945</u>	<u>8,945</u>	<u>15,498</u>

Accounts

South West GSD Rescue

Charity No. 1171842

Trustees' Report and Unaudited Accounts

31 August 2024

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The dogs rescued by the charity are often in a poor condition due to cruelty and neglect. The charity incurs substantial costs on vets, medicines and kennels when it restores these animals to health so they can be transported to the UK and successfully rehomed.

The charity has also supported a number of dogs who are long stayers in kennels or foster care. The charity is pleased to have helped keep them in safety.

During the year under review, the charity successfully rehomed 53 dogs in the UK, an increase on the previous year. This was despite the challenging financial environment, with many people unable to commit to the costs of dog ownership.

The dogs rescued by the charity were increasingly from the UK, rather than abroad, this year. These dogs are kept in kennels until they can be fostered. This has resulted in an increased spend on UK kennels and dog welfare.

FINANCIAL REVIEW

At the reporting date, the charity's financial position was considered to be satisfactory. The charity made a surplus of £1,733 in a challenging fundraising environment.

The charity is grateful to its supporters who kept up a regular flow of donations despite the ongoing financial effects of the cost of living crisis. Without their support, we would not have been able to rescue so many dogs and return them to health.

The charity has no fixed costs, but the variable costs relating to the number of dogs that are being held for adoption or ongoing medical treatment can vary dramatically. The charity would like to hold enough in reserves to fund three months of expenditure on animal welfare, vets and kennels. The Trustees estimate the required amount to be £5,000. The charity's reserves were above that level at the reporting date, but circumstances can quickly change depending on the number and condition of the dogs rescued.

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That the trustees are responsible for the maintenance and integrity of information included on the company's website.

Signed on behalf of the charity's trustees

P. Evans
Trustee
21 November 2024

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James Hellyer BFP FCA

ICAEW Chartered Accountant

Accountancy Edge Limited

12 Culm Close

Bideford

Devon

EX39 4AX

21 November 2024

South West GSD Rescue
Statement of Financial Activities
for the year ended 31 August 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	3	34,838	34,838	32,459
Other trading activities	4	524	524	205
Other	5	2,514	2,514	2,319
Total		37,876	37,876	34,983
Expenditure on:				
Raising funds	6	786	786	489
Charitable activities	7	30,474	30,474	29,144
Other	8	4,883	4,883	2,268
Total		36,143	36,143	31,901
Net gains on investments		-	-	-
Net income	9	1,733	1,733	3,082
Transfers between funds		-	-	-
Net income before other gains/(losses)		1,733	1,733	3,082
Other gains and losses				
Net movement in funds		1,733	1,733	3,082
Reconciliation of funds:				
Total funds brought forward		13,765	13,765	10,683
Total funds carried forward		15,498	15,498	13,765

South West GSD Rescue

Balance Sheet

at 31 August 2024

Charity No. 1171842

		2024	2023
		£	£
Current assets			
Cash at bank and in hand		16,278	14,485
		<u>16,278</u>	<u>14,485</u>
Creditors: Amount falling due within one year	12	(780)	(720)
Net current assets		<u>15,498</u>	<u>13,765</u>
Total assets less current liabilities		<u>15,498</u>	<u>13,765</u>
Net assets excluding pension asset or liability		<u>15,498</u>	<u>13,765</u>
Total net assets		<u><u>15,498</u></u>	<u><u>13,765</u></u>
The funds of the charity			
Unrestricted funds	13		
General funds		15,498	13,765
		<u>15,498</u>	<u>13,765</u>
Total funds		<u><u>15,498</u></u>	<u><u>13,765</u></u>

Approved by the trustees on 21 November 2024

And signed on their behalf by:

P. Evans

Trustee

21 November 2024

for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	32,459	32,459
Other trading activities	205	205
Other	2,319	2,319
Total	<u>34,983</u>	<u>34,983</u>
Expenditure on:		
Raising funds	489	489
Charitable activities	29,144	29,144
Other	2,268	2,268
Total	<u>31,901</u>	<u>31,901</u>
Net income	<u>3,082</u>	<u>3,082</u>
Net income before other gains/(losses)	3,082	3,082
Other gains and losses:		
Net movement in funds	<u>3,082</u>	<u>3,082</u>
Reconciliation of funds:		
Total funds brought forward	10,683	10,683
Total funds carried forward	<u>13,765</u>	<u>13,765</u>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations	22,858	22,858	21,509
Adoption fees	9,980	9,980	10,950
Legacies	2,000	2,000	-
	<u>34,838</u>	<u>34,838</u>	<u>32,459</u>

4 Income from other trading activities

Unrestricted	Total 2024	Total 2023
£	£	£
Sale of raffle tickets, calenders and auction items	524	205
<u>524</u>	<u>524</u>	<u>205</u>

5 Other income

Unrestricted	Total 2024	Total 2023
£	£	£
Insurance payments	2,514	2,319
<u>2,514</u>	<u>2,514</u>	<u>2,319</u>

6 Expenditure on raising funds

Unrestricted	Total 2024	Total 2023
£	£	£
<i>Costs of generating voluntary income</i>		
Donations	363	350
<i>Fundraising trading costs</i>		
Sale of raffle tickets, calenders and auction items	423	139
<u>786</u>	<u>786</u>	<u>489</u>

7 Expenditure on charitable activities

Unrestricted	Total 2024	Total 2023
£	£	£
<i>Expenditure on charitable activities</i>		
General costs for dogs	3,433	921
Pension, kennels and fostering	6,126	12,306
Transport of dogs to the UK	3,689	11,523
Vets, medicines and micro-chip registrations	17,226	4,394
<i>Governance costs</i>		
<u>30,474</u>	<u>30,474</u>	<u>29,144</u>

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Motor and travel costs	2,901	2,901	1,142
General administrative costs	1,072	1,072	406
Legal and professional costs	910	910	720
	<u>4,883</u>	<u>4,883</u>	<u>2,268</u>

9 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Independent Examiner's fee	810	720

10 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2024 Number	2023 Number
Number of trustees paid expenses	2	2
The nature of the reimbursed expenses	The Trustees incur out-of-pocket expenses for items like travel, postage and stationery, which are reimbursed by the charity.	
	£	£
Total expenses reimbursed to trustees	1,483	778

11 Staff costs

No employee received emoluments in excess of £60,000.

12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals	780	720
	<u>780</u>	<u>720</u>

13 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	13,765	37,876	(36,143)	15,498
Total funds	<u>13,765</u>	<u>37,876</u>	<u>(36,143)</u>	<u>15,498</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	15,498	15,498
	<u>15,498</u>	<u>15,498</u>

15 Reconciliation of net debt

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	14,485	1,793	16,278
	<u>14,485</u>	<u>1,793</u>	<u>16,278</u>
Net debt	<u>14,485</u>	<u>1,793</u>	<u>16,278</u>

South West GSD Rescue
Detailed Statement of Financial Activities
for the year ended 31 August 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations	22,858	22,858	21,509
Adoption fees	9,980	9,980	10,950
Legacies	2,000	2,000	-
	<u>34,838</u>	<u>34,838</u>	<u>32,459</u>
Other trading activities			
Sale of raffle tickets, calenders and auction items	524	524	205
	<u>524</u>	<u>524</u>	<u>205</u>
Other			
Insurance payments	2,514	2,514	2,319
	<u>2,514</u>	<u>2,514</u>	<u>2,319</u>
Total income and endowments	37,876	37,876	34,983
Expenditure on:			
Costs of generating donations and legacies			
Donations	363	363	350
	<u>363</u>	<u>363</u>	<u>350</u>
Costs of other trading activities			
Sale of raffle tickets, calenders and auction items	423	423	139
	<u>423</u>	<u>423</u>	<u>139</u>
Total of expenditure on raising funds	786	786	489
Charitable activities			
General costs for dogs	3,433	3,433	921
Pension, kennels and fostering	6,126	6,126	12,306
Transport of dogs to the UK	3,689	3,689	11,523
Vets, medicines and micro-chip registrations	17,226	17,226	4,394
	<u>30,474</u>	<u>30,474</u>	<u>29,144</u>
Total of expenditure on charitable activities	30,474	30,474	29,144
Motor and travel costs			
Vehicles - General costs	2,901	2,901	953
Travel and subsistence	-	-	189
	<u>2,901</u>	<u>2,901</u>	<u>1,142</u>

South West GSD Rescue
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation			
Bank charges	2	2	34
General insurances	841	841	287
Postage and couriers	70	70	6
Software, IT support and related costs	76	76	76
Stationery and printing	83	83	-
Sundry expenses	-	-	3
	<u>1,072</u>	<u>1,072</u>	<u>406</u>
Legal and professional costs			
Accountancy and bookkeeping	810	810	720
Other legal and professional costs	100	100	-
	<u>910</u>	<u>910</u>	<u>720</u>
Total of expenditure of other costs	<u>4,883</u>	<u>4,883</u>	<u>2,268</u>
Total expenditure	36,143	36,143	31,901
Net gains on investments	-	-	-
	<u>1,733</u>	<u>1,733</u>	<u>3,082</u>
Net income			
Net income before other gains/(losses)	1,733	1,733	3,082
Other Gains	-	-	-
	<u>1,733</u>	<u>1,733</u>	<u>3,082</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	13,765	13,765	10,683
Total funds carried forward	<u>15,498</u>	<u>15,498</u>	<u>13,765</u>

Accounts

South West GSD Rescue

Charity No. 1171842

Trustees' Report and Unaudited Accounts

31 August 2023

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 13
Detailed Statement of Financial Activities	14 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1171842

Principal Office

Paddon Park

Shebbear

Beaworthy

Devon

EX21 5RD

Trustees

The following trustees served during the year:

N. Burgess

M.S. Essex (Resigned 11 May 2023)

P. Evans

Accountants

Accountancy Edge Limited

12 Culm Close

Bideford

Devon

EX39 4AX

Bankers

Lloyds Bank Plc

5 High Street

Bideford

Devon

EX39 2AD

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to relieve the suffering and distress of unwanted, stray or ill dogs primarily, but not exclusively, German Shepherds.

South West GSD Rescue is a non-profit organisation based in the South West of England. Our aim is to rescue, rehabilitate and re-home German Shepherds and related cross-breeds across the UK.

As Trustees of the charity we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The charity rescues stray dogs abroad, where they receive care and medical treatment so that they are healthy enough to be taken back to the UK and rehomed. The charity also rehomes dogs surrendered by their owners in the UK.

People who meet the charity's criteria are invited to apply to adopt a dog. When a suitable dog becomes available, it will be introduced to its new family.

If all goes well the family completes our adoption agreement stating the legal conditions of adopting a dog from South West GSD Rescue. Our adoption/donation fees vary according to the dog's age, pedigree and health; and are used to provide transport, basic care, feeding and veterinary treatment for the many dogs who need our help

ACHIEVEMENTS AND PERFORMANCE

The charity has successfully rehomed a large number of German Shepherds and related cross-breeds. This benefits the dogs, who find a loving home, and also the adoptive families who gain a new loving family member.

The dogs rescued by the charity are often in a poor condition due to cruelty and neglect. The charity incurs substantial costs on vets, medicines and kennels when it restores these animals to health so they can be transported to the UK and successfully rehomed.

The charity has also supported a number of dogs who are long stayers in kennels or foster care. The charity is pleased to have helped keep them in safety.

During the year under review, the charity successfully rehomed 36 dogs in the UK, a decrease on the previous year. This reflects the challenging financial environment with fewer people able to commit to the costs of dog ownership.

FINANCIAL REVIEW

At the reporting date, the charity's financial position was considered to be satisfactory. The charity made a surplus of £3,082 in a challenging fundraising environment.

The charity is grateful to its supporters who kept up a regular flow of donations despite the ongoing financial effects of the cost of living crisis. Without their support, we would not have been able to rescue so many dogs and return them to health.

The charity has no fixed costs, but the variable costs relating to the number of dogs that are being held for adoption or ongoing medical treatment can vary dramatically. The charity would like to hold enough in reserves to fund three months of expenditure on animal welfare, vets and kennels. The Trustees estimate the required amount to be £5,000. The charity's reserves were above that level at the reporting date, but circumstances can quickly change depending on the number and condition of the dogs rescued.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted under a constitution adopted on 21 February 2017.

Trustees are either elected by the members at the Annual General Meeting or are co-opted between AGMs. All new Trustees are provided with a copy of the Charity commission publication CC3, "The Essential Trustee", which outlines what is expected of a charity Trustee and their responsibilities to the charity.

Since the death of M.S. Essex, the charity is actively seeking new Trustees. Interested parties are encouraged to get in contact.

Statement of trustees' responsibilities in relation to the financial statements

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).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website.

Signed on behalf of the charity's trustees

P. Evans
Trustee
17 November 2023

Independent Examiner's Report to the trustees of South West GSD Rescue

I report to the trustees on my examination of the financial statements of South West GSD Rescue for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

James Hellyer FCA
Chartered Accountant

Accountancy Edge Limited
12 Culm Close
Bideford
Devon

EX39 4AX
17 November 2023

South West GSD Rescue
Statement of Financial Activities
for the year ended 31 August 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	3	32,459	32,459	70,903
Other trading activities	4	205	205	467
Other	5	2,319	2,319	3,444
Total		34,983	34,983	74,814
Expenditure on:				
Raising funds	6	489	489	830
Charitable activities	7	29,144	29,144	60,240
Other	8	2,268	2,268	5,103
Total		31,901	31,901	66,173
Net gains on investments		-	-	-
Net income	9	3,082	3,082	8,641
Transfers between funds		-	-	-
Net income before other gains/(losses)		3,082	3,082	8,641
Other gains and losses				
Net movement in funds		3,082	3,082	8,641
Reconciliation of funds:				
Total funds brought forward		10,683	10,683	2,042
Total funds carried forward		13,765	13,765	10,683

South West GSD Rescue

Balance Sheet

at 31 August 2023

Charity No. 1171842

		2023	2022
		£	£
Current assets			
Cash at bank and in hand		14,485	11,043
		<u>14,485</u>	<u>11,043</u>
Creditors: Amount falling due within one year	12	(720)	(360)
Net current assets		<u>13,765</u>	<u>10,683</u>
Total assets less current liabilities		<u>13,765</u>	<u>10,683</u>
Net assets excluding pension asset or liability		<u>13,765</u>	<u>10,683</u>
Total net assets		<u><u>13,765</u></u>	<u><u>10,683</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		13,765	10,683
		<u>13,765</u>	<u>10,683</u>
Reserves	13		
Total funds		<u><u>13,765</u></u>	<u><u>10,683</u></u>

Approved by the trustees on 17 November 2023

And signed on their behalf by:

P. Evans

Trustee

17 November 2023

for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	70,903	70,903
Other trading activities	467	467
Other	3,444	3,444
Total	<u>74,814</u>	<u>74,814</u>
Expenditure on:		
Raising funds	830	830
Charitable activities	60,240	60,240
Other	5,103	5,103
Total	<u>66,173</u>	<u>66,173</u>
Net income	<u>8,641</u>	<u>8,641</u>
Net income before other gains/(losses)	8,641	8,641
Other gains and losses:		
Net movement in funds	<u>8,641</u>	<u>8,641</u>
Reconciliation of funds:		
Total funds brought forward	2,042	2,042
Total funds carried forward	<u>10,683</u>	<u>10,683</u>

3 Income from donations and legacies

	Unrestricted	Total 2023 £	Total 2022 £
Donations	21,509	21,509	45,062
Adoption fees	10,950	10,950	25,841
	<u>32,459</u>	<u>32,459</u>	<u>70,903</u>

4 Income from other trading activities

	Unrestricted	Total 2023 £	Total 2022 £
Sale of raffle tickets, calenders and auction items	205	205	467
	<u>205</u>	<u>205</u>	<u>467</u>

5 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Insurance payments	2,319	2,319	3,444
	<u>2,319</u>	<u>2,319</u>	<u>3,444</u>

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	350	350	444
<i>Fundraising trading costs</i>			
Sale of raffle tickets, calenders and auction items	139	139	386
	<u>489</u>	<u>489</u>	<u>830</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
General costs for dogs	921	921	692
Pension, kennels and fostering	12,306	12,306	24,448
Transport of dogs to the UK	11,523	11,523	20,943
Vets, medicines and micro-chip registrations	4,394	4,394	14,157
<i>Governance costs</i>			
	<u>29,144</u>	<u>29,144</u>	<u>60,240</u>

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Motor and travel costs	1,142	1,142	3,511
General administrative costs	406	406	1,232
Legal and professional costs	720	720	360
	<u>2,268</u>	<u>2,268</u>	<u>5,103</u>

9 Net income before transfers

	2023	2022
This is stated after charging:	£	£
Independent Examiner's fee	720	360

10 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2023 Number	2022 Number
Number of trustees paid expenses	2	2
The nature of the reimbursed expenses	The Trustees incur out-of-pocket expenses for items like travel, postage and stationery, which are reimbursed by the charity.	
	£	£
Total expenses reimbursed to trustees	778	370

11 Staff costs

No employee received emoluments in excess of £60,000.

12 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	720	360
	<u>720</u>	<u>360</u>

13 Movement in funds

	At 1 September 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	10,683	34,983	(31,901)	13,765
Total funds	<u>10,683</u>	<u>34,983</u>	<u>(31,901)</u>	<u>13,765</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	13,765	13,765
	<u>13,765</u>	<u>13,765</u>

15 Reconciliation of net debt

	At 1 September 2022 £	Cash flows £	At 31 August 2023 £
Cash and cash equivalents	11,043	3,442	14,485
	<u>11,043</u>	<u>3,442</u>	<u>14,485</u>
Net debt	<u>11,043</u>	<u>3,442</u>	<u>14,485</u>

South West GSD Rescue
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations	21,509	21,509	45,062
Adoption fees	10,950	10,950	25,841
	<u>32,459</u>	<u>32,459</u>	<u>70,903</u>
Other trading activities			
Sale of raffle tickets, calenders and auction items	205	205	467
	<u>205</u>	<u>205</u>	<u>467</u>
Other			
Insurance payments	2,319	2,319	3,444
	<u>2,319</u>	<u>2,319</u>	<u>3,444</u>
Total income and endowments	<u>34,983</u>	<u>34,983</u>	<u>74,814</u>
Expenditure on:			
Costs of generating donations and legacies			
Donations	350	350	444
	<u>350</u>	<u>350</u>	<u>444</u>
Costs of other trading activities			
Sale of raffle tickets, calenders and auction items	139	139	386
	<u>139</u>	<u>139</u>	<u>386</u>
Total of expenditure on raising funds	<u>489</u>	<u>489</u>	<u>830</u>
Charitable activities			
General costs for dogs	921	921	692
Pension, kennels and fostering	12,306	12,306	24,448
Transport of dogs to the UK	11,523	11,523	20,943
Vets, medicines and micro-chip registrations	4,394	4,394	14,157
	<u>29,144</u>	<u>29,144</u>	<u>60,240</u>
Total of expenditure on charitable activities	<u>29,144</u>	<u>29,144</u>	<u>60,240</u>
Motor and travel costs			
Vehicles - General costs	953	953	3,511
Travel and subsistence	189	189	-
	<u>1,142</u>	<u>1,142</u>	<u>3,511</u>

South West GSD Rescue

Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation			
Bank charges	34	34	57
General insurances	287	287	978
Postage and couriers	6	6	197
Software, IT support and related costs	76	76	-
Sundry expenses	3	3	-
	<u>406</u>	<u>406</u>	<u>1,232</u>
Legal and professional costs			
Accountancy and bookkeeping	720	720	360
	<u>720</u>	<u>720</u>	<u>360</u>
Total of expenditure of other costs	<u>2,268</u>	<u>2,268</u>	<u>5,103</u>
Total expenditure	31,901	31,901	66,173
Net gains on investments	-	-	-
	<u>3,082</u>	<u>3,082</u>	<u>8,641</u>
Net income			
Net income before other gains/(losses)	3,082	3,082	8,641
Other Gains	-	-	-
	<u>3,082</u>	<u>3,082</u>	<u>8,641</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	10,683	10,683	2,042
Total funds carried forward	<u>13,765</u>	<u>13,765</u>	<u>10,683</u>

Accounts

South West GSD Rescue

Charity No. 1171842

Trustees' Report and Unaudited Accounts

31 August 2022

South West GSD Rescue
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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity no. 1171842

Principal office

Paddon Park
Shebbear
Beaworthy
Devon
EX21 5RD

Trustees

The following Trustees served during the year:

N. Burgess
M.S. Essex
P. Evans

Accountants

Swift Accounting and Bookkeeping Services Ltd
Ground Floor
The Custom House
The Strand
Barnstaple
Devon
EX31 1EU

Bankers

Lloyds bank Plc
5 High Street
Bideford
Devon
EX39 2AD

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to relieve the suffering and distress of unwanted, stray or ill dogs primarily, but not exclusively, German Shepherds.

South West GSD Rescue is a non-profit organisation based in the South West of England. Our aim is to rescue, rehabilitate and re-home German Shepherds and related cross-breeds across the UK.

As Trustees of the charity we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The charity rescues stray dogs abroad, where they receive care and medical treatment so that they are healthy enough to be taken back to the UK and rehomed. The charity also rehomes dogs surrendered by their owners in the UK.

People who meet the charity's criteria are invited to apply to adopt a dog. When a suitable dog becomes available, it will be introduced to its new family.

If all goes well the family completes our adoption agreement stating the legal conditions of adopting a dog from South West GSD Rescue. Our adoption/ donation fees vary according to the dog's age, pedigree and health; and are used to provide transport, basic care, feeding and veterinary treatment for the many dogs who need our help

ACHIEVEMENTS AND PERFORMANCE

The charity has successfully rehomed a large number of German Shepherds and related cross-breeds. This benefits the dogs, who find a loving home, and also the adoptive families who gain a new loving family member.

The dogs rescued by the charity are often in a poor condition due to cruelty and neglect. The charity incurs substantial costs on vets, medicines and kennels when it restores these animals to health so they can be transported to the UK and successfully rehomed.

The charity also supports a number of dogs who are in foster homes. The charity is pleased to have helped keep them in safety.

During the course of the year under review, the charity successfully rehomed over 83 dogs in the UK, a decrease on the previous year.

FINANCIAL REVIEW

At the financial year-end, the charity's financial position was considered to be satisfactory.

The charity is grateful to its supporters who kept up a regular flow of donations despite the ongoing financial effects of the pandemic. Without their support, we would not have been able to rescue so many dogs and return them to health.

The charity has no fixed costs, but the variable costs relating to the number of dogs that are being held for adoption or ongoing medical treatment can vary dramatically. The charity would like to hold enough in reserves to fund three months of expenditure on animal welfare, vets and kennels. The Trustees estimate the required amount to be around £5,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted under a constitution adopted on 21 February 2017.

Trustees are either elected by the members at the Annual General Meeting or are co-opted between AGM s. All new Trustees are provided with a copy of the Charity commission publication CC3, "The Essential Trustee", which outlines what is expected of a charity Trustee and their responsibilities to the charity.

Statement of trustees' responsibilities in relation to the financial statements

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).

The Trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking That the trustees are responsible for the maintenance and integrity of information included on the company's website.

Signed on behalf of the charity's trustees

P. Evans
Trustee
9th March 2023

Independent Examiner's Report to the trustees of South West GSD Rescue

I report to the trustees on my examination of the accounts of South West GSD Rescue for the year ended 31 August 2022 which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Act, S.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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

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.

Kieran Stocker ACA BFP FMAAT
ICAEW Chartered Accountant
Swift Accounting & Bookkeeping Services Ltd
Ground Floor
The Custom House
The Strand
Barnstaple
Devon
EX31 1EU

30th June 2023

South West GSD Rescue
Statement of Financial Activities
For the year ended 31 August 2022

		Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Notes			
Income and Endowments from:				
Donations and legacies	2	70,903	70,903	67,868
Other trading activities	3	467	467	373
Other trading activities	4	3,444	3,444	1,594
Total		74,814	74,814	69,835
Expenditure on:				
Raising funds	5	830	830	850
Charitable activities	6	60,240	60,240	86,204
Other	7	5,103	5,103	4,063
Total		66,173	66,173	91,117
Net (expenditure)/income		8,641	8,641	(21,282)
Transfer between funds		-	-	-
Net (expenditure)/income before other gains/(losses)	8	8,641	8,641	(21,282)
Other gains and losses		-	-	-
Net movement in funds		8,641	8,641	(21,282)
Reconciliation of funds:				
Total funds brought forward		2,042	2,042	23,324
Total funds carried forward		10,683	10,683	2,042

South West GSD Rescue
Balance Sheet
For the year ended 31 August 2022

Charity No. 1171842

	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		11,043	2,792
		11,043	2,792
Creditors: Amount falling due within one year	10	(360)	(750)
		10,683	2,042
Net current assets			
		10,683	2,042
Total assets less current liabilities			
		10,683	2,042
Total net assets		10,683	2,042
The funds of the charity			
Unrestricted funds	13		
General funds		10,683	2,042
Reserves		-	-
Total funds		10,683	2,042

Approved by the trustees on 30th June 2023

and signed on their behalf by:

P. Evans
Trustee
30th June 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

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

The charity only operates with unrestricted funds.

Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates

Donated services and facilities

These are only included in income (with and equivalent in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Expenditure

Recognition of expenditure

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

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise of the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Other expenditure

These are support costs not allocated to a particular activity

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the charity's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

2 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations	45,062	45,062	35,747
Adoption fees	25,841	25,841	32,121
	<u>70,903</u>	<u>70,903</u>	<u>67,868</u>

3 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Sale of raffle tickets and auction items	467	467	373
	<u>467</u>	<u>467</u>	<u>373</u>

4 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Other income	3,444	3,444	1,594
	<u>3,444</u>	<u>3,444</u>	<u>1,594</u>

5 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	444	444	418
<i>fundraising trading costs</i>			
Sale of raffle tickets and auction items	386	386	432
	<u>830</u>	<u>830</u>	<u>850</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
General costs for dogs	692	692	7,420
Pension, kennels and fostering	24,448	24,448	35,101
Transport of dogs to the UK	20,943	20,943	25,573
Vets, medicines and micro-chip registrations	14,157	14,157	18,110
	60,240	60,240	86,204

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Motor and travel costs	3,511	3,511	1,846
General administrative costs	1,232	1,232	1,467
Legal and professional costs	360	360	750
	5,103	5,103	4,063

8 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Independent examiner's fee	360	750

9 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2022	2021
Number of trustees paid expenses	1	1

The trustees incur out-of-pocket expenses for items like travel, postage and stationery, which are reimbursed by the charity.

	£	£
Total expenses reimbursed to the trustees	370	150

10 Creditors:

	2022	2021
	£	£
Amounts falling due within one year		
Accruals and deferred income	360	750
	360	750

South West GSD Rescue
Notes to the Accounts
For the year ended 31 August 2022

11 Movement in funds

	at 1 September 2021 £	Incoming resources £	Resources expended £	At 31 August 2021 £
Unrestricted funds:				
General funds	2,042	74,814	(66,173)	10,683
Total funds	2,042	74,814	(66,173)	10,683

South West GSD Rescue
Statement of Cash Flows
For the year ended 31 August 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	8,641	(21,282)
Adjustments for:		
Dividends, interest and rents from investments	-	(1,594)
Decrease in trade and other payables	(390)	
Net cash (used in)/provided by operating activities	<u>8,251</u>	<u>(22,876)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	-	1,594
Net cash from investing activities	<u>-</u>	<u>1,594</u>
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	8,251	(21,282)
Cash and cash equivalents at the beginning of the year	2,792	24,074
Cash and cash equivalents at the end of the year	<u>11,043</u>	<u>2,792</u>
Components of cash and cash equivalents		
Cash and bank balances	11,043	2,792
	<u>11,043</u>	<u>2,792</u>

South West GSD Rescue
Detailed Statement of Financial Activities
For the year ended 31 August 2022

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and Endowments from:			
Donations and legacies	45,062	45,062	35,747
Adoption Fees	25,841	25,841	32,121
	<u>70,903</u>	<u>70,903</u>	<u>67,868</u>
Other trading activities			
Sale of raffle tickets and auction items	467	467	373
	<u>467</u>	<u>467</u>	<u>373</u>
Other			
Other income	3,444	3,444	1,594
	<u>3,444</u>	<u>3,444</u>	<u>1,594</u>
Total income and endowments	74,814	74,814	69,835
Expenditure on:			
Costs of generating donations and legacies			
Donations	444	444	418
	<u>444</u>	<u>444</u>	<u>418</u>
Costs of other trading activities			
Sale of raffle tickets and auction items	386	386	432
	<u>386</u>	<u>386</u>	<u>432</u>
Total of expenditure on raising funds	830	830	850
General costs for dogs	692	692	7,420
Pension, kennels and fostering	24,448	24,448	35,101
Transport of dogs to the UK	20,943	20,943	25,573
Vets, medicines and micro-chip registrations	14,157	14,157	18,110
	<u>60,240</u>	<u>60,240</u>	<u>86,204</u>
Total expenditure on charitable activities	60,240	60,240	86,204

South West GSD Rescue
Detailed Statement of Financial Activities
For the year ended 31 August 2022

Motor and travel costs vehicles - General costs	3,511	3,511	1,846
	<u>3,511</u>	<u>3,511</u>	<u>1,846</u>
General administrative costs, including depreciation and amortisation			
Bank charges	57	57	47
general insurances	978	978	1,071
Information and publications	-	-	1
Postage, stationery and printing	197	197	348
	<u>1,232</u>	<u>1,232</u>	<u>1,467</u>
Legal and professional costs			
Independent examination fee	360	360	750
	<u>360</u>	<u>360</u>	<u>750</u>
Total expenditure of other costs	<u>5,103</u>	<u>5,103</u>	<u>4,063</u>
Total expenditure	<u>66,173</u>	<u>66,173</u>	<u>91,117</u>
Net (expenditure)/income	<u>8,641</u>	<u>8,641</u>	<u>(21,282)</u>
Net movement in funds	<u>8,641</u>	<u>8,641</u>	<u>(21,282)</u>
Reconciliation of funds:			
Total funds brought forward	2,042	2,042	23,324
Total funds carried forward	<u>10,683</u>	<u>10,683</u>	<u>2,042</u>

Accounts

South West GSD Rescue

Charity No. 1171842

Trustees' Report and Unaudited Accounts

31 August 2021

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1171842

Principal Office

Paddon Park

Shebbear

Beaworthy

Devon

EX21 5RD

Trustees

The following Trustees served during the year:

N. Burgess

M.S. Essex

P. Evans

S. James

Accountants

Accountancy Edge Limited

12 Culm Close

Bideford

Devon

EX39 4AX

Bankers

Lloyds Bank Plc

5 High Street

Bideford

Devon

EX39 2AD

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to relieve the suffering and distress of unwanted, stray or ill dogs primarily, but not exclusively, German Shepherds.

South West GSD Rescue is a non-profit organisation based in the South West of England. Our aim is to rescue, rehabilitate and re-home German Shepherds and related cross-breeds across the UK.

As Trustees of the charity we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The charity rescues stray dogs abroad, where they receive care and medical treatment so that they are healthy enough to be taken back to the UK and rehomed. The charity also rehomes dogs surrendered by their owners in the UK.

People who meet the charity's criteria are invited to apply to adopt a dog. When a suitable dog becomes available, it will be introduced to its new family.

If all goes well the family completes our adoption agreement stating the legal conditions of adopting a dog from South West GSD Rescue. Our adoption/donation fees vary according to the dog's age, pedigree and health; and are used to provide transport, basic care, feeding and veterinary treatment for the many dogs who need our help

ACHIEVEMENTS AND PERFORMANCE

The charity has successfully rehomed a large number of German Shepherds and related cross-breeds. This benefits the dogs, who find a loving home, and also the adoptive families who gain a new loving family member.

The dogs rescued by the charity are often in a poor condition due to cruelty and neglect. The charity incurs substantial costs on vets, medicines and kennels when it restores these animals to health so they can be transported to the UK and successfully rehomed.

The charity has also supported a number of dogs who are long stayers in kennels. The charity is pleased to have helped keep them in safety.

During the course of the year under review, the charity successfully rehomed over 100 dogs in the UK, an increase on the previous year. This was despite the impact of the Covid-19 pandemic.

FINANCIAL REVIEW

At the financial year-end, the charity's financial position was considered to be satisfactory.

The Covid-19 pandemic curtailed many fund-raising events the charity would normally have held or participated in. The charity is grateful to its supporters who kept up a regular flow of donations despite the ongoing financial effects of the pandemic. Without their support, we would not have been able to rescue so many dogs and return them to health.

The charity has no fixed costs, but the variable costs relating to the number of dogs that are being held for adoption or ongoing medical treatment can vary dramatically. The charity would like to hold enough in reserves to fund three months of expenditure on animal welfare, vets and kennels. The Trustees estimate the required amount to be £5,000. The charity's reserves were below that level at the reporting date and the charity is actively raising funds to improve its position.

PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A large charity's report should explain the trustees perspective of the future direction of the charity...

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted under a constitution adopted on 21 February 2017.

Trustees are either elected by the members at the Annual General Meeting or are co-opted between AGMs. All new Trustees are provided with a copy of the Charity commission publication CC3, "The Essential Trustee", which outlines what is expected of a charity Trustee and their responsibilities to the charity.

Statement of trustees' responsibilities in relation to the financial statements

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).

The Trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website.

Signed on behalf of the charity's trustees

P. Evans
Trustee
01 March 2022

Independent Examiner's Report to the trustees of South West GSD Rescue

I report to the trustees on my examination of the accounts of South West GSD Rescue for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

James Hellyer MA (Cantab.) FCA

ICAEW

Accountancy Edge Limited

12 Culm Close

Bideford

Devon

EX39 4AX

01 March 2022

South West GSD Rescue
Statement of Financial Activities
for the year ended 31 August 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	3	67,868	67,868	53,218
Other trading activities	4	373	373	715
Other	5	1,594	1,594	1,278
Total		69,835	69,835	55,211
Expenditure on:				
Raising funds	6	850	850	745
Charitable activities	7	86,204	86,204	40,664
Other	8	4,063	4,063	2,717
Total		91,117	91,117	44,126
Net gains on investments		-	-	-
Net (expenditure)/income	9	(21,282)	(21,282)	11,085
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(21,282)	(21,282)	11,085
Other gains and losses				
Net movement in funds		(21,282)	(21,282)	11,085
Reconciliation of funds:				
Total funds brought forward		23,324	23,324	12,239
Total funds carried forward		2,042	2,042	23,324

South West GSD Rescue

Balance Sheet

at 31 August 2021

Charity No. 1171842

		2021 £	2020 £
Current assets			
Cash at bank and in hand		2,792	24,074
		<u>2,792</u>	<u>24,074</u>
Creditors: Amount falling due within one year	12	(750)	(750)
Net current assets		<u>2,042</u>	<u>23,324</u>
Total assets less current liabilities		<u>2,042</u>	<u>23,324</u>
Net assets excluding pension asset or liability		<u>2,042</u>	<u>23,324</u>
Total net assets		<u><u>2,042</u></u>	<u><u>23,324</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		2,042	23,324
		<u>2,042</u>	<u>23,324</u>
Reserves	13		
Total funds		<u><u>2,042</u></u>	<u><u>23,324</u></u>

Approved by the trustees on 01 March 2022

And signed on their behalf by:

P. Evans

Trustee

01 March 2022

for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

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

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	53,218	53,218
Other trading activities	715	715
Other	1,278	1,278
Total	55,211	55,211
Expenditure on:		
Raising funds	745	745
Charitable activities	40,664	40,664
Other	2,717	2,717
Total	44,126	44,126
Net income	11,085	11,085
Net income before other gains/(losses)	11,085	11,085
Other gains and losses:		
Net movement in funds	11,085	11,085
Reconciliation of funds:		
Total funds brought forward	12,239	12,239
Total funds carried forward	23,324	23,324

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations	35,747	35,747	31,339
Adoption fees	32,121	32,121	21,879
	67,868	67,868	53,218

4 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Sale of raffle tickets and auction items	373	373	715
	373	373	715

5 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Other income	1,594	1,594	1,278
	<u>1,594</u>	<u>1,594</u>	<u>1,278</u>

6 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	418	418	384
<i>Fundraising trading costs</i>			
Sale of raffle tickets and auction items	432	432	361
	<u>850</u>	<u>850</u>	<u>745</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
General costs for dogs	7,420	7,420	6,346
Pension, kennels and fostering	35,101	35,101	13,662
Transport of dogs to the UK	25,573	25,573	14,256
Vets, medicines and micro-chip registrations	18,110	18,110	6,400
<i>Governance costs</i>			
	<u>86,204</u>	<u>86,204</u>	<u>40,664</u>

8 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Motor and travel costs	1,846	1,846	591
General administrative costs	1,467	1,467	1,376
Legal and professional costs	750	750	750
	<u>4,063</u>	<u>4,063</u>	<u>2,717</u>

9 Net (expenditure)/income before transfers

	2021	2020
This is stated after charging:	£	£
Independent Examiner's fee	750	750

10 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2021 Number	2020 Number
Number of trustees paid expenses	1	2
The nature of the reimbursed expenses	The Trustees incur out-of-pocket expenses for items like travel, postage and stationery, which are reimbursed by the charity.	
	£	£
Total expenses reimbursed to trustees	150	257

11 Staff costs

No employee received emoluments in excess of £60,000.

12 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	750	750
	<u>750</u>	<u>750</u>

13 Movement in funds

	At 1 September 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	23,324	69,835	(91,117)	2,042
Revaluation Reserves:				
Total funds	<u>23,324</u>	<u>69,835</u>	<u>(91,117)</u>	<u>2,042</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	2,042	2,042
	<u>2,042</u>	<u>2,042</u>

15 Reconciliation of net debt

	At 1 September 2020 £	Cash flows £	At 31 August 2021 £
Cash and cash equivalents	24,074	(21,282)	2,792
	<u>24,074</u>	<u>(21,282)</u>	<u>2,792</u>
Net debt	<u>24,074</u>	<u>(21,282)</u>	<u>2,792</u>

16 Post balance sheet events

The Covid-19 pandemic has continued to materially and adversely affect the charity's fund raising and operational activities. As restrictions in England have now been removed, the Trustees are optimistic that fundraising activities can recommence.

South West GSD Rescue
Statement of Cash flows
for the year ended 31 August 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(21,282)	11,085
Adjustments for:		
Dividends, interest and rents from investments	(1,594)	(1,278)
Increase in trade and other payables	-	30
Net cash (used in)/provided by operating activities	<u>(22,876)</u>	<u>9,837</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,594	1,278
Net cash from investing activities	<u>1,594</u>	<u>1,278</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(21,282)	11,115
Cash and cash equivalents at the beginning of the year	24,074	12,959
Cash and cash equivalents at the end of the year	<u>2,792</u>	<u>24,074</u>
Components of cash and cash equivalents		
Cash and bank balances	2,792	24,074
	<u>2,792</u>	<u>24,074</u>

South West GSD Rescue
Detailed Statement of Financial Activities
for the year ended 31 August 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations	35,747	35,747	31,339
Adoption fees	32,121	32,121	21,879
	<u>67,868</u>	<u>67,868</u>	<u>53,218</u>
Other trading activities			
Sale of raffle tickets and auction items	373	373	715
	<u>373</u>	<u>373</u>	<u>715</u>
Other			
Other income	1,594	1,594	1,278
	<u>1,594</u>	<u>1,594</u>	<u>1,278</u>
Total income and endowments	69,835	69,835	55,211
Expenditure on:			
Costs of generating donations and legacies			
Donations	418	418	384
	<u>418</u>	<u>418</u>	<u>384</u>
Costs of other trading activities			
Sale of raffle tickets and auction items	432	432	361
	<u>432</u>	<u>432</u>	<u>361</u>
Total of expenditure on raising funds	850	850	745
Charitable activities			
General costs for dogs	7,420	7,420	6,346
Pension, kennels and fostering	35,101	35,101	13,662
Transport of dogs to the UK	25,573	25,573	14,256
Vets, medicines and micro-chip registrations	18,110	18,110	6,400
	<u>86,204</u>	<u>86,204</u>	<u>40,664</u>
Total of expenditure on charitable activities	86,204	86,204	40,664
Motor and travel costs			
Vehicles - General costs	1,846	1,846	591
	<u>1,846</u>	<u>1,846</u>	<u>591</u>
General administrative costs, including depreciation and amortisation			

South West GSD Rescue

Detailed Statement of Financial Activities

Bank charges	47	47	403
General insurances	1,071	1,071	837
Information and publications	1	1	-
Postage and couriers	46	46	16
Stationery and printing	302	302	120
	<u>1,467</u>	<u>1,467</u>	<u>1,376</u>
Legal and professional costs			
Accountancy and bookkeeping	750	750	750
	<u>750</u>	<u>750</u>	<u>750</u>
Total of expenditure of other costs	<u>4,063</u>	<u>4,063</u>	<u>2,717</u>
Total expenditure	91,117	91,117	44,126
Net gains on investments	-	-	-
	<u>(21,282)</u>	<u>(21,282)</u>	<u>11,085</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(21,282)</u>	<u>(21,282)</u>	<u>11,085</u>
Other Gains	-	-	-
	<u>(21,282)</u>	<u>(21,282)</u>	<u>11,085</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	23,324	23,324	12,239
Total funds carried forward	<u>2,042</u>	<u>2,042</u>	<u>23,324</u>