

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
		<u>11,043</u>	<u>2,792</u>
Creditors: Amount falling due within one year	10	(360)	(750)
Net current assets		<u>10,683</u>	<u>2,042</u>
Total assets less current liabilities		<u>10,683</u>	<u>2,042</u>
Total net assets		<u><u>10,683</u></u>	<u><u>2,042</u></u>
 The funds of the charity			
Unrestricted funds	13		
General funds		<u>10,683</u>	<u>2,042</u>
Reserves		-	-
Total funds		<u><u>10,683</u></u>	<u><u>2,042</u></u>

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	Total
		2022	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	Total
		2022	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><u>11,043</u></u>	<u><u>2,792</u></u>
Components of cash and cash equivalents		
Cash and bank balances	11,043	2,792
	<u><u>11,043</u></u>	<u><u>2,792</u></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>