



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 February 2020 Period start date

To 31 January 2021 Period end date

Charity name: German Shorthaired Pointer Trust

Charity registration number: 1172457

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote humane behaviour towards animals, in particular the German Shorthaired Pointer (GSP) breed, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>In summary our activities are:</p> <ul style="list-style-type: none">• to provide education and advice to the general public about the German Shorthaired Pointer breed,• to assist owners and, in some cases, to directly rehabilitate GSPs to ensure they can be placed into a home whilst ensuring the welfare of the animal is met and the public is protected from a potential nuisance,• to provide temporary sanctuary in registered kennels in exceptional circumstances, where the health and welfare of the dog or people is a concern,• to facilitate the successful rehoming of UK based GSPs that are surrendered to us due to unfortunate circumstances or neglect,

		<ul style="list-style-type: none"> • to support the rehoming of GSPs suffering from neglect or unfortunate circumstances from other rescues in the UK and potentially, other countries, where possible, and • to support GSP owners in helping them to provide the most positive environment for their dogs.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>**We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.</p> <p>In providing our services, we support the community as a whole in that we prevent animals escaping to become a public nuisance and helping owners prevent their animals becoming a nuisance while in their control. In addition, we provide assistance to people who are in unfortunate circumstance due to health, relationship, work and other issues</p> <p>We provide support to GSP owners and (potential/actual) adopters with concerns about animal behaviours or individual situations that may present a risk to the animal, family or general community.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	Not applicable
Contribution made by volunteers	Para 1.38	<p>In addition to the work carried out by the trustees, the GSP Trust is blessed to have volunteers to assist with:</p> <ul style="list-style-type: none"> • Web site generation and maintenance • Maintenance of social media to promote our work and dogs in need of new homes • Visiting homes to assess suitability for adoptions • Providing transportation and foster care for dogs

		<ul style="list-style-type: none"> • Provision of fund-raising activities which have included: <ul style="list-style-type: none"> ○ Meet the Breed Day - sponsored by GSP Southern and Central Club which helps the general public to learn more about the GSP breed. ○ Adults and children entering challenges and raising pledge money/donations for the Trust. • Assisting with management and sale of merchandise • Clubs running events and fund raising activities in support of our charity including fun days and auctions of donated items, and raffle of donated items. • Volunteers assisting on Cruft Rescue stand. • Suppliers from greater GSP community providing services and products at discounted prices. • Provide emergency kenneling for animals and assist in rehabilitation.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity was established on request of various GSPs organisations. They wished for a registered charity with full accountability and visibility.</p> <p>The charity was established and registered with the Charity Commission. We continue to meet all regulatory requirements and act in an appropriate manner. Based on feedback we have received, we are seen to be fair and honest in our approach. We have achieved the main goals placed upon us in establishing the charity.</p> <p>This past year has been challenging with COVID-19 placing many additional requirements upon us to deliver our services. We were fortunate to have a decreased general level of activity with people being at home and thus having more time to spend with their animals. This allowed us to concentrate on meeting the various urgent requirements requested of us to help people and families in unfortunate circumstances (death, relationship breakdown,</p>

		<p>and illness to name a few), whilst complying with guidance related to public health advice</p> <p>We have been fortunate to have continued to receive excellent support from our charity's community and have had no significant impact on our financial situation.</p> <p>We received a large legacy from one individual, which has bolstered our charity's reserves and has enable us to establish reserve funds that allow us to assist animals in our care (animals placed in to homes by us or animals we are in the process of placing into homes).</p> <p>We have registered with DEFRA for any importation of animals from outside of the United Kingdom (in line with changes made in 2020). We have also entered the registration process for the Association of Dogs and Cats homes which will enforce our standards and ensure that they are in accordance with best practice.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Actions/ Objective	Details	Status
			Finance & Governance	
		Financial controls	<p>Establish users in Paypal to track activity.</p> <p>Continue to seek to use 2 person controls and to refer any large spends to all trustees for approval.</p>	Complete
		Independent Review of accounts	Perform first Independent review of accounts	Complete
		New Trustee	Integrate new trustee into fund raising activity. Very successful auctions and activities raising over £10,000.	Complete
			Communications	
		Community Group for GSPs in need	Community group for GSPs in need has provided visibility of other rescue activity, manage inappropriate behaviours and allow us to assist with welfare cases.	Complete

		Quarterly updates to GSP Community	Provide Quarterly Updates to GSP clubs and associations to improve visibility and awareness of Charity	Complete
		Attend Events to increase visibility	Attended Crufts, Meet the Breed and Pointerfest activities to promote the charity. Attend GSP Club Event.	Events Cancelled due to Covid-19
			Risk	
		Establish procedures appropriate for a charitable organisation.	Reviewed H&S process and procedure to comply with COVID requirements Reviewed Financial position to consider needs and risks due to COVID	Complete
		Insurance	Maintain Insurance policy to cover insurable risk and reduce vulnerability for Charity.	Complete
		Rescue Activity		
		Number of dogs	Category of dog	
		32	Have been assisted with 31 placed into homes	
			Of the 32 assisted:	
		7	Foreign connection	
		7	Were helped in conjunction with another rescue	
		0	Spent some time in foster with us	
		0	Spent some time in kennels	
		2	Rehomed again since first placement	
		9	Were withdrawn before placement	
		3	Died while with new owners	
		We are expecting a large increase in activity once Covid restrictions ease. We expect behavioural issues and, in particular, separation anxiety in some of the dogs that we are asked to rehome in the future. We are discussing the issue with the relevant GSP clubs to ensure they communicate this issue to breeders and training clubs.		
Performance of fundraising activities	Para 1.41	The charity continues to grow in strength and in financial security. New trustee has added a new strength and skill set to the trustees. Her activities have significantly increased fundraising activity and income.		

against objectives set		Primary Fundraising	comments
		Christmas Calendar & Cards	Published and sold annual Calendars and cards.
		Auctions	2 Auctions held in year. The generosity of the GSP community and the hard work of the auction organiser makes these very successful
		Adoption Donations	Donations meet daily operation costs.
		Merchandise	We offer a simple offering of merchandise geared toward animal welfare and promotion of the breed.
		Individual fundraisers	Virtual dog show and hair shaving fundraisers raised over £2500
		Community support during COVID restrictions has been exceptional with several fundraisers by individuals	
Investment performance against objectives	Para 1.41	Not applicable	
Other			

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The charity's financial performance is strong. The charity had gross income of £66,496 and expenditure of £33,866 during this period</p> <p>The operating expenditures fall in line with income generated from charitable activities providing a sound business model.</p> <p>COVID restrictions did not limit fundraising activity but did reduce income at events, however a reduced activity level meant there was minimal impact on the charity in the year concerned.</p> <p>A large legacy of £25,000 was left to the charity to assist GSPs in need. In addition, a large collection of £5000 was donated to the charity by the family of a rescue supporter who passed away in the year.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Reserves Policy for the GSP Trust is to hold a sum for two critical areas – veterinary care and emergency kennelling. We also hold funds to ensure the continued operation of the charity

		<p>The level of reserves is set by the:</p> <ol style="list-style-type: none"> 1. Number of Animals in our care 2. Historical pattern of spend 3. Number requiring neutering <p>Number of animals in care includes animals currently in process of being rehomed and the number of animals rehomed that are still living.</p>
Amount of reserves held	Para 1.22	£68,000
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Increased need in reserves as additional animals are rehomed.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Trustees have no concerns at this time.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>The GSP Trust principal sources of funding are:</p> <ol style="list-style-type: none"> 1. Auction of donated goods 2. Member of public fundraising e.g. sponsored activities 3. Donations from members of the public who adopt dogs 4. Legacies 5. Donations to support our work 6. Annual Calendars & cards 7. Attendance at GSP activities
Investment policy and objectives including any social investment policy adopted	Para 1.46	<p>The investment strategy for the charity is extremely risk averse and consists of holding funds with recognised banking institutions. In the current economic environment we prefer a low risk approach.</p>
A description of the principal risks facing the charity	Para 1.46	<p>The primary risks for the charity are:</p> <ol style="list-style-type: none"> 1. Regulatory 2. Reputation 3. Third Party Claims 4. Governance 5. Trustee succession and loss of critical skills <p>These risks are mitigated with financial and operational controls. Efforts are being made to ensure trustees are trained to provide cover for each other. Financial resilience and support is being provided with support from financial professionals, as needed. All information is maintained on an electronic system that can be accessed in a controlled manner by others.</p>
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees were initially appointed to post with a staggered period of service. Upon expiration of period of service, they may choose to be considered to be re-elected to post or resign.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	We follow Charity Commission guidelines in this respect
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>The Charity is governed by four trustees with responsibilities for Finance & Governance, Operations, Administration and Fundraising.</p> <p>We support the GSP community of owners and associated organisations.</p> <p>We endeavour to work with the various Clubs and organisations for the welfare of the breed and provide support for owners and potential owners.</p>
Relationship with any related parties	Para 1.51	We have no formal role within any other organisation nor do any of these organisations have any control of the Charity.
Other		

Reference and Administrative details

Charity name	German Shorthaired Pointer Trust
Other name the charity uses	German shorthaired Pointer (GSP) Rescue UK
Registered charity number	1172457
Charity's principal address	6 Forge Row Gilwern Abergavenny NP7 0HA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Deborah Seeley			
2	Kerry Davies			
3	Natalie Stamp			
4	Sue Rose			
5				
6				

Corporate trustees – names of the directors at the date the report was approved

Director name		
none		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
none		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Financial	Charlotte Olding	locusbookkeeping@outlook.com Charlotte Olding t/a Locus Bookkeeping 11 Christopher Close, Salisbury, Wiltshire, SP2 8QT

Name of chief executive or names of senior staff members (Optional information)

Trustees as above

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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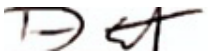

Other optional information

The German Shorthaired Pointer Trust is a small charity run by its 4 trustees with assistance from volunteers.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Deborah Seeley	Natalie Stamp
Position (eg Secretary, Chair, etc)	Operations	Treasurer

Date
16 Nov 2020

Management Report

German Shorthaired Pointer Trust

For the period ended 31 January 2021



Prepared on

16 November 2021

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Financial Activities

February 2020 - January 2021

	Total
INCOME	
Charitable activities	16,874.85
Sales	83.20
Sales of Product Income	11,624.05
Total Income	28,582.10
COST OF SALES	
Cost of sales	9,082.41
Stock Shrinkage	1,693.84
Total Cost of Sales	10,776.25
TOTAL	17,805.85
EXPENDITURES	
Advertising/Promotional	493.01
Animal Welfare - Equipment	996.04
Animal Welfare - kenneling	791.82
Bank charges - Paypal	564.41
Computer Costs	234.55
Insurances	611.97
Office/General Administrative Expenses	1,153.76
Other Professional Services	100.00
Printing, Postage and Stationery	2,450.68
Raising funds	515.03
Travel and Accommodation	22.92
Animal Transport	2,013.52
Total Travel and Accommodation	2,036.44
Veterinary Care	12,073.09
Total Expenditures	22,020.80
NET OPERATING INCOME	-4,214.95
OTHER INCOME	
Auction	9,597.16
Donations and legacies	28,316.64
Total Other Income	37,913.80
OTHER EXPENDITURES	
Fix & Fittings Depreciation P&L	310.04
Office Equip Depreciation P&L	521.16
Postage	237.12
Total Other Expenditures	1,068.32
NET OTHER INCOME	36,845.48
NET INCOME/(EXPENDITURE)	£32,630.53

Balance Sheet

As of January 31, 2021

	Total
FIXED ASSET	
Tangible assets	
Fixtures and Fittings Cost	1,240.16
Fixtures and Fittings Depreciation	-310.04
Office Equipment Cost	1,079.32
Office Equipment Depreciation	-521.16
Total Tangible assets	1,488.28
Total Fixed Asset	1,488.28
CASH AT BANK AND IN HAND	
GSP Rescue UK	2,333.58
GSP Trust Account	64,536.24
Paypal GSPrescueuk	1,660.57
Petty Cash	70.00
Total Cash at bank and in hand	68,600.39
CURRENT ASSETS	
Stock Asset	4,092.08
Total Current Assets	4,092.08
NET CURRENT ASSETS	72,692.47
NET CURRENT ASSETS (LIABILITIES)	72,692.47
TOTAL ASSETS LESS CURRENT LIABILITIES	74,180.75
TOTAL NET ASSETS (LIABILITIES)	£74,180.75
CHARITY FUNDS	
Opening Balance Equity	5,785.92
Retained Earnings	35,764.30
Surplus/(Deficit)	32,630.53
Total Charity funds	£74,180.75

Independent examiner's report to the trustees of GSP Trust

Examiner's unqualified report (for a non-company charity preparing receipts and payments accounts) with a gross income of £250,000 or less in the relevant financial year

I report to the trustees on my examination of the accounts of the GSP Trust (the Trust) for the year ended 31 January 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: *C Olding*

Name: Charlotte Olding

Relevant professional qualification or membership of professional bodies (if any): MAAT

Address: 11 Christopher Close, Salisbury, SP2 8QT

Date: 26 October 2021

Analytical Report

As part of the independent examination, I have chosen five transactions from the Trusts income nominal accounts and five transactions from the Trusts expense nominal accounts, along with one out of the ordinary transaction. Details as follows;

Date	Transaction Type	Name	Memo/Description	Account	Split	Amount	Evidence Detail	Matched to Transaction?
22/06/2020	Deposit		Restricted funds - Townsend legacy	GSP Trust Account	Donations and legacies	25,000.00	Copy of donators will	Yes
15/12/2020	Expenditure	ABBEY VETS		GSP Rescue UK	Veterinary Care	-59.99	Receipt	Yes
18/12/2020	Expenditure	EBAY		Paypal GSPrescueuk	Printing, Postage and Stationery	-3.94	Receipt	Yes
05/01/2021	Expenditure	POST OFFICE	THE POST OFFICE - ON 01 DEC CLP	GSP Rescue UK	Printing, Postage and Stationery	-1.99	Receipt	Yes
14/01/2021	Expenditure	Amazon	First aid kit dog	GSP Rescue UK	Animal Welfare - kenneling	-13.88	Receipt	Yes
28/01/2021	Expenditure	Crazydogs		Paypal GSPrescueuk	Cost of sales	-983.75	Receipt	Yes
19/02/2020	Deposit	Caroline Howe	A thank you for assistance	Paypal GSPrescueuk	Charitable activites	100.00	Paypal transaction receipt	Yes
12/03/2020	Deposit			Paypal GSPrescueuk	Sales of Product Income	5.00	Paypal transaction receipt	Yes
13/05/2020	Deposit	Virgin Money Giving Reports		GSP Trust Account	Charitable activites	12.00	Payment report	Yes
23/09/2020	Deposit	Virgin Money Giving Reports		GSP Trust Account	Charitable activites	477.50	Payment report	Yes
14/11/2020	Deposit			Paypal GSPrescueuk	Auction	4,895.82	Paypal transaction receipt	Yes

Comments:

- All chosen transactions can be evidenced sufficiently with receipts and/or other documents
- No depreciation posted for 2019/20 or 2020/21 financial year – Adjustments now made
- Year end stock adjustment not posted – Adjustments now made

Areas of Concern

No areas of immediate concern were found.

Independent examination of charity accounts checklist (CC32a)

A recommended checklist for examiners

This checklist is not suitable for the examination of voluntary group accounts.

1. Self-assessment checklist

The questions in this checklist are designed to help the examiner to undertake their independent examination in accordance with the legal requirements and good practice recommendations set out in the Commission's guidance on Independent examination of charity accounts: Directions and guidance for examiners (CC32).

The examiner is recommended to use the checklist alongside the Directions for independent examination. Not all the checks listed will apply in the case of every independent examination and so the checklist is not a substitute to the examiner using their own judgment as to what is necessary.

The prompt 'step done' may prompt a 'yes' or 'no'. A 'no' answer does not always indicate a problem because it may simply be that the step was either not applicable or found not to be necessary to the examination undertaken in which case the words 'not applicable' or 'not necessary' might be entered in place of a working paper reference.

Some answers may be 'no' because the evidence or information that was needed could not be obtained and this will need to be considered when the examiner makes their report. It is recommended that all the steps for each Direction are completed with a working paper reference added.

It may be that the examiner completes the checklist as they go through the examination or as a completeness check at the end as they bring their examination to a conclusion and prepare their report. There is no legal requirement to use this checklist and examiners may substitute their own checklist or take an alternative approach.

If the checklist is completed it is recommended that this forms part of the formal record of their independent examination undertaken and is kept in the file of examiner's working papers.

2. Checklist

The Directions and documentation	Step done?	Working paper reference
Direction 1: Check whether the charity is eligible to have an independent examination		
Checked the charity audit threshold applying to the accounts to be reviewed	YES	
Checked an audit is not required for any other reason	YES	NOTE 1
Confirmed the charity is eligible for independent examination	YES	
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	YES	
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	N/A	
If a charitable company checked that the audit exemption statement has been made	N/A	
If applicable, rechecked the threshold calculation during the examination	N/A	
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	N/A	
If applicable, informed the trustees that the charity is not eligible for an independent examination	N/A	
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	YES	
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	YES	
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	N/A	
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination		
Confirmed that there are no close personal relationships with the trustees that compromise independence	YES	NOTE 2
Confirmed as having no the day to day involvement in the administration of the charity	YES	NOTE 3
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	N/A	
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	YES	

The Directions and documentation	Step done?	Working paper reference
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body		NOTE 4
If applicable, informed the trustees that you are not eligible to carry out the independent examination	N/A	
Direction 3: Record your independent examination		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)		
Evidence of appointment on file	YES	NOTE 5
If issued, letter of engagement signed by the trustees on file	YES	NOTE 5
Documentation of steps required by Direction 1 are all done	YES	
Documentation that steps required by Direction 2 are all done	YES	
Analytical review documented	YES	
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report	N/A	
Verification and vouching procedures undertaken and any checks made are on file	YES	
Copy of approved accounts on file	YES	BALANCE SHEET & PROFIT & LOSS
Copy of trustees' annual report on file	NO	NOTE 6
Copies of information relied upon as part of the examination are on file	YES	
If applicable, copies of written assurances given	N/A	
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	YES	
Recorded any matters of material significance about which a report must be made direct to the Commission	N/A	
Recorded whether to exercise discretion and report on relevant matters direct to the Commission	N/A	
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	YES	PREVIOUS KNOWLEDGE & FAMILIARITY
Planned specific examination procedures appropriate to the circumstances of the charity	YES	
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	N/A	
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	

The Directions and documentation	Step done?	Working paper reference
Direction 5: Check that accounting records are kept to the required standard		
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	YES	
Asked the trustees about how they ensure the accounting records are complete	YES	NOTE 7
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	YES	
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	YES	NOTE 8
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 6: Check that the accounts are consistent with the accounting records		
Compared the accounts with the underlying accounting records	YES	
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	YES	
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	YES	
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	N/A	
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts		
Checked that the disclosures required by the SORP have been made and are complete	YES	
Considered whether there are any implications for the examiner's report and reporting to the Commission	N/A	
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	N/A	
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts		
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	YES	
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	YES	

The Directions and documentation	Step done?	Working paper reference
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	N/A	
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts		
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	YES	NOTE 9
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	YES	NOTE 9
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	N/A	
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 10: Check the form and content of the accounts		
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	YES	
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	N/A	
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence		
Carried out an analytical review	YES	

The Directions and documentation	Step done?	Working paper reference
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	YES	
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 12: Compare the trustees' annual report with the accounts		
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	YES	
Compared the trustees' annual report with the accounts for any material inconsistency	YES	
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A	
Direction 13: Write and sign the independent examination report		
Reviewed the conclusions from the independent examination	YES	
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	YES	
Checked that the examiner's report covers all of the matters required	YES	
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	YES	
Signed and dated the examiner's report	YES	
Reported matters of material significance direct to the Commission	N/A	
Exercised discretion and reported relevant matters direct to the Commission	N/A	

Report Notes – As per Examiners Checklist

Note 1

Question to the Trustees:

Do you believe an audit may be required for another reason?

No - This has been confirmed.

Note 2

I can confirm, as the examiner, I have no close personal relationships with any of the trustees.

Note 3

I can confirm, as the examiner, I have no involvement in the running of the day to day activities of the charity.

Note 4

As the independent examiner I am a member of the following bodies:

- Association of Accounting Technicians (Full, licensed member)
- Association of Chartered Certified Accountants (Student Member)

Note 5

Evidence of appointment must be documented.

- letter of engagement

Note 6

Trustees Annual Report - Please ensure this is included in the final accounts.

Note 7

Question to the Trustees:

How do you ensure the accounting records are complete each financial year?

Trustee Response:

We have one trustee who primary role is to manage the financial and governance issues for the Charity. We are required to submit reports to the charity commission which include our financial accounts and controls to ensure we continue to perform to their standard. We are very motivated to maintain our charity status to ensure that we can continue to serve the GSP community we serve.

We use electronic accounting system to ease remote working as the trustees live in diverse locations. This allows trustees to complete the financial requirements for their individual areas and is overseen by the trustee responsible for financial matters. The accounts are update on the system no less than weekly and often daily. The accounting system produces reports needed to monitor financial performance.

A quarterly update is provided to the trustees which also ensures that the accounts are kept up to date.

With regards to continuity of accounting and bookkeeping if the primary trustee for finance matters is unavailable, we have decided that we would engage an accounting professional to oversee the role performed by the trustee.

Note 8

Question to the Trustees:

Were the charity's internal financial controls reviewed in the year reported?

Response:

Yes, the financial controls were reviewed. The current controls were deemed suitable for the level of activity.

Note 9

Question to the Trustees:

Do you expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due in the forthcoming months?

Response:

The Charity has sufficient funds to meet all expected requirements. We have endeavour to ensure that a sufficient amount of working capital is available to meet any common and extraordinary requirements.

And

Do you have a reserves policy and are you confident that the level of reserves held is adequate?

Response:

Yes we have a policy. The policy for the charity reserves is based on the need to ensure suitable funds are available to provide continuing care for the animals we have rehomed and to ensure the continued operation of the charity. The amount of reserves is based on the number of animals and historical expense pattern for these animals. We also acknowledge that the potential cost for increased veterinary costs as the animals get older. We also consider the need for exceptional costs that may exceed the standard expenditure pattern.

Yes we are confident that our reserves are adequate.