

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2021
for
Vigil German Shepherd Dog Rescue

Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

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for the Year Ended 28 February 2021

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Report of the Trustees
for the Year Ended 28 February 2021

The trustees present their report with the financial statements of the charity for the year ended 28 February 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to relieve the suffering of dogs (and in particular, German Shepherd dogs) in need of shelter, care, attention or other assistance and in particular (but not exclusively), to rescue, provide, find or maintain shelter for, provide care for, rehabilitate (including but not exclusively by providing or arranging training) and wherever it is practical and appropriate to do so, to rehome such animals that have been abandoned, ill-treated, neglected or which are otherwise in need of such shelter, care, attention or assistance (or to facilitate any of the foregoing matters)..

Public benefit

The Trustees are satisfied that the activities of the charity are carried out for the public benefit, having due regard for guidance given by The Charity Commission.

Volunteer Support

Through a network of volunteers we assess the needs of dogs referred to us by owners, vets, kennels, dog wardens and the police, and strive to provide either ongoing care, new homes or rehabilitation training. We use commercial kennels and selected foster homes where the dog cannot remain in its current home until such time as a permanent solution to its needs is found. Volunteers also provide exercise, grooming and socialising to dogs in kennels. We are extremely grateful for the tremendous efforts of our volunteer body.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the year to February 2021 we rehomed 12 dogs. The year to February 2021 obviously included the COVID pandemic which affected the numbers of dogs we were able to help due to volunteers having to isolate at various times and being unable to do homechecks or meet prospective adopters. It also resulted in the closure of the kennels we had been using as a result of the downturn in business for the commercial boarding side of the kennel business. Finding new kennels has been a big struggle, partly due to restrictions arising from the pandemic but also finding suitable kennels willing to take in our rescue animals. In the absence of kennels we have managed to rehome a few dogs direct from home to home and we have also been able to give advice, both over the phone and in person to owners who have been considering rehoming their dog.

We also continue to give ongoing financial support to several dogs (6 dogs in the period to February 2021) who were rehomed with existing medical conditions for which the new owners would not be able to obtain insurance cover; the value of that support amounted to just under £2,000 which does not include the medical bills we have paid for dogs in our care before they were rehomed.

FINANCIAL REVIEW

Financial position

In the year to 28 February 2021, the charity enjoyed income from a generous legacy in excess of £198,000, in addition to regular donations, which underpinned total income of £213,085 (2020: £167,927) and resulted in net income of £196,193 (2020: £116,655) which has been added to reserves brought forward to provide total funds, all unrestricted, at the year end of £756,573 (2020: £560,380) and are represented principally by cash held at nominated bank accounts.

Reserves policy

The charity seeks to maintain a level of unrestricted free reserves equivalent to, at least, the budgeted unrestricted expenditures for a period of six months. As at 28th February 2021, Vigil German Shepherd Dog Rescue held unrestricted free reserves in excess of £750,000 which is more than sufficient to comply with the adopted policy..

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Vigil German Shepherd Dog Rescue

Report of the Trustees
for the Year Ended 28 February 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are usually recruited from the volunteer body and are appointed by agreement of all existing trustees in general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
289083

Principal address
Rosemead
Margery Lane
Lower Kingswood
TADWORTH
Surrey
KT20 7BG

Trustees
H Baker (appointed 30.12.20)
M Clarke
N Scott
E Wills
M Young

Independent Examiner
Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

The website address for the charity is www.vigil-gsd-rescue.org.uk

Approved by order of the board of trustees on and signed on its behalf by:

.....
H Baker - Trustee

Independent Examiner's Report to the Trustees of
Vigil German Shepherd Dog Rescue

Independent Examiner's Report to the Trustees of Vigil German Shepherd Dog Rescue

I report to the trustees on my examination of the financial statements of Vigil German Shepherd Dog Rescue ('the charity') for the year ended 28 February 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity 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 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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:

£ 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 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 financial statements to be reached.

A M Skilton
ACA
Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

Date:

Vigil German Shepherd Dog Rescue

Statement of Financial Activities
for the Year Ended 28 February 2021

		28.2.21 Unrestricted fund £	29.2.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		212,611	166,797
Investment income	2	474	1,130
Total		213,085	167,927
EXPENDITURE ON			
Raising funds	3	3,300	3,225
Charitable activities			
Resources expended		13,592	48,047
Total		16,892	51,272
NET INCOME		196,193	116,655
RECONCILIATION OF FUNDS			
Total funds brought forward		560,380	443,725
TOTAL FUNDS CARRIED FORWARD		756,573	560,380

The notes form part of these financial statements

Vigil German Shepherd Dog Rescue

Balance Sheet
28 February 2021

		28.2.21 Unrestricted fund £	29.2.20 Total funds £
CURRENT ASSETS	Notes		
Cash at bank		761,524	562,631
CREDITORS			
Amounts falling due within one year	7	(4,951)	(2,251)
NET CURRENT ASSETS		<u>756,573</u>	<u>560,380</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		756,573	560,380
NET ASSETS		<u>756,573</u>	<u>560,380</u>
FUNDS	8		
Unrestricted funds		<u>756,573</u>	<u>560,380</u>
TOTAL FUNDS		<u>756,573</u>	<u>560,380</u>

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

.....
H Baker - Trustee

Notes to the Financial Statements
for the Year Ended 28 February 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. INVESTMENT INCOME

	28.2.21	29.2.20
	£	£
Deposit account interest	474	1,130
	<u>474</u>	<u>1,130</u>

3. RAISING FUNDS

	28.2.21	29.2.20
	£	£
Raising donations and legacies		
Support costs	3,300	3,225
	<u>3,300</u>	<u>3,225</u>

4. INDEPENDENT EXAMINERS' REMUNERATION

The amount remunerated to Independent Examiners in the year was £3,300 (2021: £3,225).

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 29 February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 29 February 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM Donations and legacies	166,797
Investment income	1,130
Total	167,927
EXPENDITURE ON Raising funds	3,225
Charitable activities Resources expended	48,047
Total	51,272
NET INCOME	116,655
RECONCILIATION OF FUNDS	
Total funds brought forward	443,725
TOTAL FUNDS CARRIED FORWARD	560,380
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
	28.2.21 £
Other creditors	4,951
	29.2.20 £
	2,251

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

8. MOVEMENT IN FUNDS

	At 1.3.20 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General fund	560,380	196,193	756,573
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>560,380</u>	<u>196,193</u>	<u>756,573</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	213,085	(16,892)	196,193
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>213,085</u>	<u>(16,892)</u>	<u>196,193</u>

Comparatives for movement in funds

	At 1.3.19 £	Net movement in funds £	At 29.2.20 £
Unrestricted funds			
General fund	443,725	116,655	560,380
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>443,725</u>	<u>116,655</u>	<u>560,380</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,927	(51,272)	116,655
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>167,927</u>	<u>(51,272)</u>	<u>116,655</u>

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

	At 1.3.19 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General fund	443,725	312,848	756,573
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>443,725</u>	<u>312,848</u>	<u>756,573</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	381,012	(68,164)	312,848
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>381,012</u>	<u>(68,164)</u>	<u>312,848</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2021.