

South West GSD Rescue

Charity No. 1171842

Trustees' Report and Unaudited Accounts

31 August 2019

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2019.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1171842

Principal Office

Dunromin  
Alverdiscott Road  
Bideford  
Devon  
EX39 4DA

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 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.

#### FINANCIAL REVIEW

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

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 reserves held at the year-end, represent approximately three months of expenditure on animal welfare, vets and kennels, which the Trustees consider appropriate.

#### 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

14 January 2020

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 2019 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 Chartered Accountant  
Accountancy Edge Limited  
12 Culm Close  
Bideford  
Devon

EX39 4AX  
14 January 2020

South West GSD Rescue  
STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 August 2019

		Unrestricted funds	Total funds	Total funds
		2019	2019	2018
				as restated
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	3	74,806	74,806	72,851
Other trading activities	4	1,830	1,830	819
Other	5	175	175	-
Total		76,811	76,811	73,670
Expenditure on:				
Raising funds	6	1,122	1,122	841
Charitable activities	7	68,699	68,699	64,808
Other	8	4,146	4,146	3,867
Total		73,967	73,967	69,516
Net gains on investments		-	-	-
Net income	9	2,844	2,844	4,154
Net income before other gains/(losses)		2,844	2,844	4,154
Other gains and losses:				
Net movement in funds		2,844	2,844	4,154
Reconciliation of funds:				
Total funds brought forward		9,395	9,395	5,241
Total funds carried forward		12,239	12,239	9,395

South West GSD Rescue

BALANCE SHEET

at 31 August 2019

Charity No. 1171842

		2019 £	2018 £ as restated
Current assets			
Cash at bank and in hand		<u>12,959</u>	<u>9,995</u>
		12,959	9,995
Creditors: Amount falling due within one year	12	<u>(720)</u>	<u>(600)</u>
Net current assets		12,239	9,395
Total assets less current liabilities		<u>12,239</u>	<u>9,395</u>
Net assets excluding pension asset or liability		<u>12,239</u>	<u>9,395</u>
Total net assets		<u><u>12,239</u></u>	<u><u>9,395</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		<u>12,239</u>	<u>9,395</u>
		12,239	9,395
Reserves	13		
Total funds		<u><u>12,239</u></u>	<u><u>9,395</u></u>

Approved by the trustees on 14 January 2020

And signed on their behalf by:

P. Evans

Trustee

14 January 2020

for the year ended 31 August 2019

## 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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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#### 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 2018	Total funds 2018  as restated £
Income and endowments from:		
Donations and legacies	72,851	72,851
Other trading activities	819	819
Total	<u>73,670</u>	<u>73,670</u>
Expenditure on:		
Raising funds	841	841
Charitable activities	64,808	64,808
Other	3,867	3,867
Total	<u>69,516</u>	<u>69,516</u>
Net income	<u>4,154</u>	<u>4,154</u>
Net income before other gains/(losses)	4,154	4,154
Other gains and losses:		
Net movement in funds	<u>4,154</u>	<u>4,154</u>
Reconciliation of funds:		
Total funds brought forward	5,241	5,241
Total funds carried forward	<u>9,395</u>	<u>9,395</u>

3 Income from donations and legacies

	Unrestricted	Total 2019	Total 2018
	£	£	£
Donations	58,424	58,424	46,413
Adoption fees	16,382	16,382	26,438
	<u>74,806</u>	<u>74,806</u>	<u>72,851</u>

4 Income from other trading activities

	Unrestricted	Total 2019	Total 2018
	£	£	£
Sale of raffle tickets and auction items	1,830	1,830	819
	<u>1,830</u>	<u>1,830</u>	<u>819</u>

5 Other income

Unrestricted	Total 2019	Total 2018
£	£	£
Other income	175	-
	<u>175</u>	<u>-</u>

6 Expenditure on raising funds

Unrestricted	Total 2019	Total 2018
£	£	£
<i>Costs of generating voluntary income</i>		
<i>Donations</i>	1,122	841
	<u>1,122</u>	<u>841</u>

7 Expenditure on charitable activities

Unrestricted	Total 2019	Total 2018
£	£	£
<i>Expenditure on charitable activities</i>		
General costs for dogs	1,287	2,142
Pension	24,348	24,736
Transport	28,113	22,949
Vets, kennels and micro-chip registrations	14,951	14,981
<i>Governance costs</i>		
	<u>68,699</u>	<u>64,808</u>

8 Other expenditure

Unrestricted	Total 2019	Total 2018
£	£	£
Motor and travel costs	1,425	50
Premises costs	-	600
General administrative costs	2,001	2,617
Legal and professional costs	720	600
	<u>4,146</u>	<u>3,867</u>

9 Net income before transfers

	2019	2018
	£	£
This is stated after charging:		
Independent Examiner's fee	720	600

10 Trustee remuneration and expenses

	2019 Number	2018 Number
Number of trustees paid expenses	1	1
The nature of the reimbursed expenses	The Trustee incurs out-of-pocket expenses for items like travel and postage, which are reimbursed by the charity.	

11 Staff costs

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

12 Creditors:

amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	720	600
	<u>720</u>	<u>600</u>

13 Movement in funds

	At 1 September 2018	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 August 2019 £
Restricted funds:				
Unrestricted funds:				
General funds	9,395	76,811	(73,967)	12,239
Revaluation Reserves:				
Total funds	<u>9,395</u>	<u>76,811</u>	<u>(73,967)</u>	<u>12,239</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	12,239	12,239
	<u>12,239</u>	<u>12,239</u>

South West GSD Rescue  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 August 2019

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 as restated £
Income and endowments from:			
Donations and legacies			
Donations	58,424	58,424	46,413
Adoption fees	16,382	16,382	26,438
	<u>74,806</u>	<u>74,806</u>	<u>72,851</u>
Other trading activities			
Sale of raffle tickets and auction items	1,830	1,830	819
	<u>1,830</u>	<u>1,830</u>	<u>819</u>
Other			
Other income	175	175	-
	<u>175</u>	<u>175</u>	<u>-</u>
Total income and endowments	76,811	76,811	73,670
Expenditure on:			
Costs of generating donations and legacies			
Donations	1,122	1,122	841
	<u>1,122</u>	<u>1,122</u>	<u>841</u>
Total of expenditure on raising funds	1,122	1,122	841
Charitable activities			
General costs for dogs	1,287	1,287	2,142
Pension	24,348	24,348	24,736
Transport	28,113	28,113	22,949
Vets, kennels and micro-chip registrations	14,951	14,951	14,981
	<u>68,699</u>	<u>68,699</u>	<u>64,808</u>
Total of expenditure on charitable activities	68,699	68,699	64,808
Motor and travel costs			
Vehicles - General costs	1,425	1,425	50
	<u>1,425</u>	<u>1,425</u>	<u>50</u>
Rent	-	-	600
	<u>-</u>	<u>-</u>	<u>600</u>
General administrative costs, including depreciation and amortisation			
Bank charges	334	334	191

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

General insurances	1,334	1,334	1,610
Postage and couriers	159	159	89
Stationery and printing	174	174	727
	<u>2,001</u>	<u>2,001</u>	<u>2,617</u>
Legal and professional costs			
Accountancy and bookkeeping	720	720	600
	<u>720</u>	<u>720</u>	<u>600</u>
Total of expenditure of other costs	<u>4,146</u>	<u>4,146</u>	<u>3,867</u>
Total expenditure	73,967	73,967	69,516
Net gains on investments	-	-	-
	<u>2,844</u>	<u>2,844</u>	<u>4,154</u>
Net income			
Net income before other gains/(losses)	2,844	2,844	4,154
Other Gains	-	-	-
	<u>2,844</u>	<u>2,844</u>	<u>4,154</u>
Net movement in funds	<u>2,844</u>	<u>2,844</u>	<u>4,154</u>