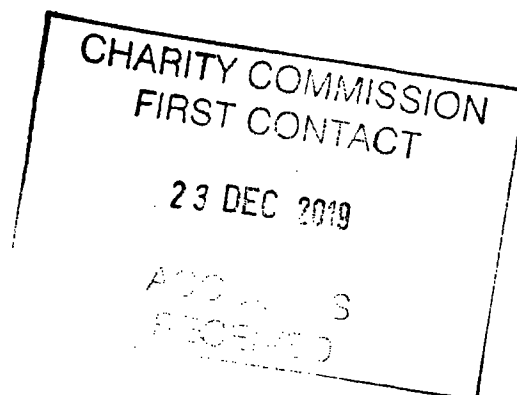


REGISTERED CHARITY NUMBER: 1161484

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2019
for
Terrier SOS



Cheney & Co
310 Wellingborough Road
Northampton
NN1 4EP

Terrier SOS

Contents of the Financial Statements
for the year ended 31st March 2019

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Terrier SOS

Report of the Trustees **for the year ended 31st March 2019**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity carries out its objectives and aims for the benefit of the public to relieve the suffering of dogs in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such dogs.

Significant activities

The charity activities are the rescue of terriers and crossbreed terriers from Perrera and pound's in Europe, along with the movement of these dogs to safe and caring kennels, foster homes or adoptive families.

Veterinary treatment, vaccination, castration or ovariohysterectomy to prevent breeding are organized, parasite protection provision as necessary and Transport to the UK to foster or adoptive homes along with dog training as required.

The charity works with a wide range of trusted volunteers, kennel facilities, pet transport companies and behaviourists to complete its work. Some are UK based, but many are located outside the UK within the countries in which Terrier SOS operates. As our operating model means we work across the EU, at the time of writing, the charity has assessed the current situation around 'Brexit' (the UK's departure from the European Union) as a major uncertainty to its operations.

Public benefit

The trustees have had due regard to the Charity Commission's public benefit guidance when making decisions regarding the running of the charity.

Volunteers

Terrier SOS continues to function as a wholly volunteer-run organisation with no paid employees. All our volunteers work extremely hard to help the dogs already in our care and for those needing saving.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The day to day work load is undertaken by the founder of the charity and Chairperson, Diana Brusi, together with Hilary Delaney and Fiona Lickorish.

Diana continues to undertake all communications with perreras and kennels, and to ensure the dogs are safely evacuated from danger quickly and carefully. She then negotiates any required veterinary treatment both in Europe and in the UK together, with organising any transport and any necessary documentation that goes with it.

Hilary is the UK homing coordinator who organises safe housing for dogs before being transferred to foster homes or adoptive homes.

Whilst no longer a trustee, Jennifer Moseley continues to provide secretarial support to the charity, and organises and administers the charity's online auctions.

Terrier SOS

Report of the Trustees **for the year ended 31st March 2019**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Our supporters are generous and all funds raised are spent solely on the the dogs in our care. All expenditure is used directly to cover costs incurred in the rescue, care and rehoming of the terrier dogs saved by Terrier SOS.

In 2018/19 Terrier SOS found homes for fifteen dogs:

Ziggy, Nico, Hal, Little Phil (now Wilf), Cassie, Sooty and Sweep (now Diego and Pedro), Foxy, Pepe Spark, Henry, Zach, Gustavo, Alvin, Mr Roo and Sir Galahad.

We have eight dogs still in the care of Terrier SOS including Kika, Queen Victoria, Gryffin, Blanca, Jude, Arthur (in long-term foster with Diana Brusi), Alba and Chouquette (in long-term foster with Lee England).

Sadly, we said goodbye to three of our precious Terrier SOS dogs, Diabolo and Jhoanna and Calisto each with their own story which thankfully ended in loving, adoptive homes. We are very grateful for the love and care given by their adopters. They are not forgotten by them, nor by the TSOS Committee and friends.

Our amazing supporters continued to raise funds for us throughout the year by organising and taking part in sponsored runs and walks, sewing items and making crafts for our auctions, and holding raffles, coffee mornings and pub quizzes on our behalf. Once again we held online auctions where our supporters kindly offered donations, which were won by bidders. The now annual 'Treshur Hunt' continued to provide us with much needed funds in a highly entertaining way and this year's hunt raised £855 for our dogs. The trustees continue to thank the Treshur Hunt organisers and supporters for spending their time having fun, but also helping our dogs.

We are continually amazed by the generosity of our fosters who help our dogs to adapt to living in a home. Thanks also go to our home checkers and to those who help with transport; all provide much needed support to the charity. We cannot thank our volunteers enough for the donations and help we receive, we are truly grateful. We see these desperate dogs in need and because of their help we continue to be able to rescue and change their lives. Sadly, there will always be more in need of rescue.

Internal and external factors

The charity continues to monitor internal and external risks, which are identified, assessed and discussed at monthly committee meetings. Unfortunately, the negotiations for the UK's departure remain in discussion, so as yet, we are unable to assess the level of risk Brexit is likely cause for the charity. This is frustrating, as this means the trustees are unable to plan for, mitigate or manage any long-term impacts Brexit might have, and the trustees are concerned that, dependent on the outcome, this could cause major disruption to the charity's operations and affect the welfare of dogs across Europe.

FINANCIAL REVIEW

Financial position

The financial position of the charity at the end of the period can be seen on page 6 of these financial statements.

All expenditure was used to support the dogs' needs. No volunteers are paid for their time or contribution to the rescue. Funds are predominantly spent on securing the safe release of dogs from perreras and pounds, kennel fees, transport fees, veterinary fees (vaccinations, passports and worming to meet transport rules), veterinary fees (treatment, neutering, flea treatment), and food.

Principal funding sources

Principal source of funding: Donations from the public. Funds are raised through adoption donations, online charity auctions, pub quizzes, regular monthly donations and one-off fundraising events organised by our supporters.

Investment policy and objectives

No investments are currently held as all monies received are used to care for the dogs.

Reserves policy

All reserves are carried forward and used to support terriers in need.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The trustees are responsible for selecting and appointing new trustees and there must be at least 3 trustees. Apart from the first trustees, every trustee must be appointed for a term of three years. Individuals with the required skills and knowledge will be the basis of the selection for the charity and the existing trustees will then ensure they have the required training and induction to make any new trustee familiar with their responsibilities.

Terrier SOS

Report of the Trustees
for the year ended 31st March 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1161484

Principal address

50 New Road
London
SE2 0QG

Trustees

Miss F Lickorish
Miss D M Brusi
Mrs H Delaney
Mrs J Moseley

- resigned 7.8.2018

Independent examiner

Cheney & Co
310 Wellingborough Road
Northampton
NN1 4EP

STATEMENT OF TRUSTEES RESPONSIBILITIES

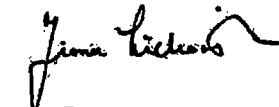
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 9th December 2019 and signed on its behalf by:



Miss F Lickorish - Trustee

**Independent Examiner's Report to the Trustees of
Terrier SOS**

Independent examiner's report to the trustees of Terrier SOS

I report to the charity trustees on my examination of the accounts of the Terrier SOS (the Trust) for the year ended 31st March 2019.

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').

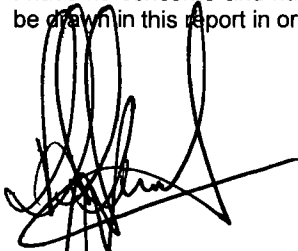
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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; or
3. the accounts 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 accounts to be reached.



P A Sparks
Cheney & Co
310 Wellingborough Road
Northampton
NN1 4EP

9th December 2019

Terrier SOS

Statement of Financial Activities
for the year ended 31st March 2019

| | | 2019 | 2018 |
|------------------------------------|--------------|---------------------|----------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | | £ | £ |
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 31,889 | 31,143 |
| Total | | 31,889 | 31,143 |
| | | | |
| EXPENDITURE ON | | | |
| Raising funds | 3 | 1,221 | 1,595 |
| Charitable activities | | | |
| Charitable activities | | 27,565 | 39,202 |
| Total | | 28,786 | 40,797 |
| | | | |
| NET INCOME/(EXPENDITURE) | | 3,103 | (9,654) |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 3,250 | 12,904 |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | | 6,353 | 3,250 |

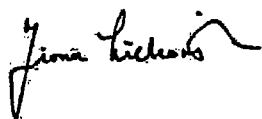
The notes form part of these financial statements

Terrier SOS

Statement of Financial Position
At 31st March 2019

| | | 2019 | 2018 |
|--|--------------|---------------------|--------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | Notes | £ | £ |
| CURRENT ASSETS | | | |
| Cash at bank | 6 | 6,953 | 5,109 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (600) | (1,859) |
| NET CURRENT ASSETS | | 6,353 | 3,250 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 6,353 | 3,250 |
| NET ASSETS | | 6,353 | 3,250 |
| FUNDS | 8 | | |
| Unrestricted funds | | 6,353 | 3,250 |
| TOTAL FUNDS | | 6,353 | 3,250 |

The financial statements were approved by the Board of Trustees on 9th December 2019 and were signed on its behalf by:



Miss F Lickorish -Trustee

Terrier SOS

Notes to the Financial Statements **for the year ended 31st March 2019**

1. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

2. 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 2015)', 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.

The charity is a public benefit entity.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Creditors payable

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

Cash at bank

Cash at bank is held to meet short term cash commitments as they fall due and includes all cash equivalents held in the form of short term highly liquid investments. A cash equivalent will normally have a short maturity date of, say, three months from the date of acquisition.

The presentation currency of the financial statements is the Pound Sterling (£).

Terrier SOS

Notes to the Financial Statements - continued
for the year ended 31st March 2019

3. RAISING FUNDS

Raising donations and legacies

| | 2019 | 2018 |
|--------------------------------------|---------------------|---------------------|
| | £ | £ |
| Telephone | 38 | - |
| Postage and stationery | 24 | 31 |
| Gifts | 36 | 18 |
| Advertising and marketing | - | 6 |
| Website costs | 385 | 21 |
| Bank charges | 325 | 247 |
| Interest payable and similar charges | 413 | 672 |
| Support costs | - | 600 |
| | <u>1,221</u> | <u>1,595</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2019 nor for the year ended 31st March 2018.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund |
|------------------------------------|----------------------------|
| | £ |
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 31,143 |
| Total | <u>31,143</u> |
| EXPENDITURE ON | |
| Raising funds | 1,595 |
| Charitable activities | |
| Charitable activities | 39,202 |
| Total | <u>40,797</u> |
| NET INCOME/(EXPENDITURE) | <u>(9,654)</u> |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 12,904 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>3,250</u></u> |

Terrier SOS

Notes to the Financial Statements - continued
for the year ended 31st March 2019

6. CASH AT BANK

| | 2019 | 2018 |
|---------------------|--------------|--------------|
| | Total funds | Total funds |
| | £ | £ |
| HSBC Bank account | 896 | 3,637 |
| Paypal UK account | 6,057 | 1,392 |
| Paypal Euro account | - | 80 |
| Total | <u>6,953</u> | <u>5,109</u> |

Cash at bank is held to meet short term cash commitments as they fall due and includes all cash equivalents held in the form of short term highly liquid investments. A cash equivalent will normally have a short maturity date of, say, three months from the date of acquisition.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2019 | 2018 |
|-----------------|------------|--------------|
| | £ | £ |
| Trade creditors | - | 580 |
| Other creditors | 600 | 1,279 |
| | <u>600</u> | <u>1,859</u> |

8. MOVEMENT IN FUNDS

| | At 1.4.18 | Net movement in funds | At 31.3.19 |
|---------------------------|--------------|-----------------------|--------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 3,250 | 3,103 | 6,353 |
| TOTAL FUNDS | <u>3,250</u> | <u>3,103</u> | <u>6,353</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 31,889 | (28,786) | 3,103 |
| TOTAL FUNDS | <u>31,889</u> | <u>(28,786)</u> | <u>3,103</u> |

Comparatives for movement in funds

| | At 1.4.17 | Net movement in funds | At 31.3.18 |
|---------------------------|---------------|-----------------------|--------------|
| | £ | £ | £ |
| Unrestricted Funds | | | |
| General fund | 12,904 | (9,654) | 3,250 |
| TOTAL FUNDS | <u>12,904</u> | <u>(9,654)</u> | <u>3,250</u> |

Terrier SOS

Notes to the Financial Statements - continued
for the year ended 31st March 2019

8. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 31,143 | (40,797) | (9,654) |
| TOTAL FUNDS | 31,143 | (40,797) | (9,654) |

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

| | At 1.4.17 £ | Net movement in funds £ | At 31.3.19 £ |
|--------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 12,904 | (6,551) | 6,353 |
| TOTAL FUNDS | 12,904 | (6,551) | 6,353 |

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 | 63,032 | (69,583) | (6,551) |
| TOTAL FUNDS | 63,032 | (69,583) | (6,551) |

9. CONTINGENT LIABILITIES

There were no contingent liabilities at 31st March 2019 or 31st March 2018.

10. CAPITAL COMMITMENTS

There were no capital commitments at 31st March 2019 or 31st March 2018.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2019.

Terrier SOS

Detailed Statement of Financial Activities
for the year ended 31st March 2019

| | 2019 £ | 2018 £ |
|---------------------------------------|---------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 31,889 | 31,143 |
| Total incoming resources | 31,889 | 31,143 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Telephone | 38 | - |
| Postage and stationery | 24 | 31 |
| Gifts | 36 | 18 |
| Advertising and marketing | - | 6 |
| Website costs | 385 | 21 |
| Bank charges | 325 | 247 |
| Loss on exchange | 413 | 672 |
| | 1,221 | 995 |
| Charitable activities | | |
| Food | 103 | 2,630 |
| Boarding costs | 15,793 | 27,535 |
| Transport | 2,807 | 2,018 |
| Veterinary fees | 6,747 | 5,445 |
| Training and dog walking | 1,321 | 1,070 |
| Grooming | 171 | - |
| Perera fees | - | 504 |
| Subscriptions | 23 | - |
| | 26,965 | 39,202 |
| Support costs | | |
| Governance costs | | |
| Accountancy | 600 | 600 |
| Total resources expended | 28,786 | 40,797 |
| Net income/(expenditure) | 3,103 | (9,654) |