Charity registration number 1161859 (England and Wales)

NSARDA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

NSARDA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Durham Mr J Rudman Mr S Kenny
Charity number (England and Wales)	1161859
Auditor	Xeinadin South East Limited Unit 68 Basepoint Shearway Business Park Folkestone Kent CT19 4RH

NSARDA

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NSARDA

REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The preservation and protection of public health of persons endangered by accidents or natural hazards by promoting on a National level the charitable work of the Search and Rescue Dog Organisations of the United Kingdom, Isle of Man and Ireland and to promote the development of Search Dogs to locate lost and or trapped people and to support handlers to achieve a greater understanding of training of Search Dogs.

Public benefit

NSARDA satisfies the obligation for public benefit by acting as an umbrella body for the training and development of volunteer search and rescue dogs and handlers. The dogs and handlers (plus the essential support of other volunteer team members) operate in teams across the UK as member of individual and separate, member associations. The individual member teams then use their skills, experience and knowledge for the search and rescue of vulnerable missing people. The public benefit is as an umbrella body for the saving of life and the prevention of injury and distress.

Grant making policy

NSARDA has no policies on grant making.

Volunteers

NSARDA and the member associations are managed and operated solely by volunteers who give their time, efforts and primarily self-fund their activities in search and rescue.

Achievements and performance

Significant activities and achievements against objectives

NSARDA has raised funds during the year, of which £4,365 (2025: £4,700) was distributed to member associations to further the development and training of search and rescue dogs, handlers and other team members. NSARDA has also endeavored to act as a knowledge sharing organisation to share new, developing and best practice.

Financial review

Reserves policy

NSARDA does not have a formal policy on reserves, however it has an informal of holding a minimum of two years running costs. A reserves policy will be a part of developing the organisation's financial policies. At the year-end, the charity had total funds of £173,779 (2025: £107,495) to carry forward; this consisted of restricted funds of £nil (2025: £nil) and unrestricted funds of £173,779 (2025: £107,495).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) governed according to its constitution.
Recruitment and appointment of new trustees Trustees are elected by member associations.

Organisational structure

NSARDA is solely an umbrella organisation of member search and rescue dog associations across the UK.
During the periods where there were less than the three required trustees, those trustees in post covered for the unfilled positions.

The financial statements were approved by the Board of Trustees.



Mr S Kenny
Trustee

26 June 2026

NSARDA

STATEMENT OF RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees are responsible for preparing the Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

NSARDA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NSARDA

I report to the trustees on my examination of the financial statements of NSARDA (the charity) for the year ended 31 March 2026.

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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Xeinadin South East Limited
Unit 68 Basepoint
Shearway Business Park
Folkestone
Kent
CT19 4RH
26 June 2026

NSARDA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Donations and legacies	**2**	110,749	22,384
Total income		110,749	22,384
Expenditure on:			
Charitable activities	**3**	44,621	29,282
Total expenditure		44,621	29,282
Net income/(expenditure) and movement in funds		66,128	(6,898)
Reconciliation of funds:			
Fund balances at 1 April 2025		107,495	114,393
Fund balances at 31 March 2026		173,623	107,495

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NSARDA

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	**9**		10,188		14,760
Current assets					
Stocks	**10**	9,956		5,821	
Debtors	**11**	1,263		1,419	
Cash at bank and in hand		153,516		86,737	
		164,735		93,977	
Creditors: amounts falling due within one year	**12**	(1,300)		(1,242)	
Net current assets			163,435		92,735
Total assets less current liabilities			173,623		107,495
The funds of the charity					
Unrestricted funds	**13**		173,623		107,495
			173,623		107,495

The financial statements were approved by the trustees on 26 June 2026

Mr S Kenny
Trustee

1 Accounting policies

Charity information

The charity is a Charitable Incorporated Organisation (CIO) governed according to its constitution.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Income from donations and legacies

	Unrestricted funds 2026	Unrestricted funds 2025
	£	£
Donations and gifts	110,749	22,384

2 Income from donations and legacies (Continued)

3 Expenditure on charitable activities

	Support Costs 2026	Support Costs 2025
	£	£
Direct costs		
Advertising	370	272
Support Costs	257	840
Opening Stock	5,821	3,492
Donations	3,246	240
Training	6,939	1,000
General Support Costs	239	647
Closing Stock	(9,956)	(5,821)
Purchases	4,538	5,120
Fundraiser Expenses	8,969	9,053
Commission	8,181	1,815
	28,604	16,658
Share of support and governance costs (see note 4)		
Support	16,017	12,624
	44,621	29,282
Analysis by fund		
Unrestricted funds	44,621	29,282

4 Support costs allocated to activities

	2026	2025
	£	£
Depreciation	8,937	7,934
Governance costs	7,080	4,690
	16,017	12,624
Analysed between:		
Support Costs	16,017	12,624

5 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	8,937	7,934

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses paid for the period ended 31 March 2026 were £2,134.93 (2025: 3,498). Expenses were paid to three (2025: three) trustees during the year to reimburse expenses.

7 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2025	36,331
Additions	4,365
At 31 March 2026	40,696
Depreciation and impairment	
At 1 April 2025	21,571
Depreciation charged in the year	8,937
At 31 March 2026	30,508
Carrying amount	
At 31 March 2026	10,188
At 31 March 2025	14,760

10 Stocks

	2026 £	2025 £
Raw materials and consumables	9,956	5,821

11 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	1,263	1,419

12 Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	1,300	1,242

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
General funds	107,495	110,749	(44,621)	173,623

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	114,393	22,384	(29,282)	107,495

14 Related party transactions

Transactions with related parties
During the year the charity entered into the following transactions with related parties:

During the year, commissions were paid to Mr P Durham, a trustee, amounting to £8,181 (2025: £1,815).

15 Cash generated from/(absorbed by) operations

	2026 £	2025 £
Surplus/(deficit) for the year	66,128	(6,898)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	8,937	7,934
Movements in working capital:		
(Increase) in stocks	(4,135)	(2,329)
Decrease in debtors	156	164
Increase in creditors	58	84
Cash generated from/(absorbed by) operations	71,144	(1,045)

16 Analysis of changes in net funds

The charity had no material debt during the year.