

GERMAN SHEPHERD DOG RESCUE

England & Wales - Charity number 1141122

Details

Other names GSDR

Status Registered

Legal form Charitable company

Company number [06669864](#)

Registered 2011-04-04

Register [View on the Charity Commission register](#)

Contact

Address Little Vault
Marden
Hereford
HR1 3HA

Phone 01568797957

Email INFO@GERMANSHEPHERDRESCUE.CO.UK

Website <http://www.germanshepherdrescue.co.uk>

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS 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. IN PARTICULAR AND WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, THE ANIMALS IN QUESTION SHALL BE GERMAN SHEPHERD DOGS OR CROSS-BREEDS THEREOF. THE APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY SHALL INCLUDE WITHOUT LIMITATION THE ASSESSMENT OF BEHAVIOURAL ISSUES, TAKING INTO PROTECTIVE CUSTODY, TRAINING OF THE DOGS AND POTENTIAL CARERS TO COPE WITH BEHAVIOURAL ISSUES, ASSESSMENT OF POTENTIAL NEW HOMES FOR THE DOGS, AND SUITABLY REHOMING THE DOGS.

Activities: To promote the humane treatment of animals, in particular German Shepherd Dogs and dogs of similar type, by: rescuing, rehabilitating and rehoming dogs in need of care and protection; preventing cruelty and suffering to such animals; providing or assisting in the provision of veterinary care, shelter and welfare support; (d) advancing public education

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£494,732	£263,265	-	-
2024-03-31	£300,217	£321,715	-	-
2023-03-31	£323,144	£27,548	-	-
2022-03-31	£424,883	£207,245	-	-
2021-03-31	£174,609	£156,734	-	-

Trustees

Name	Role	Appointed
JAYNE ANN SHENSTONE		2011-04-01
JOHN MICHAEL LEWIS		2011-04-01
Joanne Mary Martin		2025-01-21

GERMAN SHEPHERD DOG RESCUE

England & Wales - Charity number 1141122

Accounts

GERMAN SHEPHERD DOG RESCUE

Registered Charity No: 1141122

Company No: 06669864

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2025

Prepared in accordance with the Charities SORP (FRS 102), the Companies Act 2006 and the Charities Act 2011

Trustees' Annual Report

1. Reference and Administrative Details

Trustees serving during the year:

- Jayne Ann Shenstone
- John Michael Lewis
- Jo Martin
- Pam Wallace

Registered Office: Little Vault, The Vault, Marden, Hereford, HR1 3HA

2. Objectives and Public Benefit

The charity rescues, rehabilitates and rehomes German Shepherd Dogs and similar dogs in need.

The trustees confirm compliance with section 17 of the Charities Act 2011.

3. Financial Review

Total income: £494,649 (2024: £300,644)

Total expenditure: £267,352 (2024: £347,722)

Net movement in funds: £227,297 (2024: £47,077 deficit)

Total funds carried forward: £1,702,884

4. Reserves Policy

The trustees aim to maintain unrestricted reserves equal to approximately twelve months of expenditure.

5. Going Concern

The trustees consider the charity to be a going concern for at least twelve months from approval.

Statement of Trustees' Responsibilities

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law 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 charitable company and of its income and expenditure for that period.

In preparing these financial statements, the trustees are required to select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP (FRS 102); make judgements and estimates that are reasonable and prudent; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping adequate accounting records, safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Financial Activities (SOFA)

	Unrestricted (£)	Restricted (£)	Total 2025 (£)	Total 2024 (£)
Donations and Legacies	440,996	-	440,996	265,975
Adoption Fees	29,998	-	29,998	13,240
Investment Income	20,049	-	20,049	15,785
Fundraising Activities	49	-	49	1,000
Gift Aid Receipts	2,353	-	2,353	4,073
Insurance Commission	1,205	-	1,205	571
Total Income	494,649	-	494,649	300,644
Charitable Activities Expenditure	(242,610)	-	(242,610)	(311,928)
Administration Costs	(18,292)	-	(18,292)	(35,928)
Staff Costs	0	-	0	0
Depreciation	(6,450)	-	(6,450)	(628)
Total Expenditure	(267,352)	-	(267,352)	(347,722)
Net Movement in Funds	227,297	-	227,297	(47,077)

Balance Sheet as at 31 March 2025

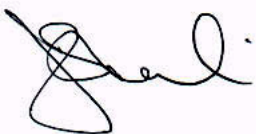
The company is entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit under section 476 of the Companies Act 2006.

Funds brought forward	1,471,418
Net movement in funds	227,297
Funds carried forward	1,702,884

Approved by the trustees on: 27th February 2026

Signed on behalf of the trustees



Jayne Ann Shenstone

Trustee and Director

Company No: 06669864

Notes to the Financial Statements

1. Basis of Preparation

Prepared in accordance with Charities SORP (FRS 102), Companies Act 2006 and Charities Act 2011.

2. Accounting Policies

Income recognised when entitlement, probability and measurement criteria are met.

Expenditure recognised when incurred.

Single unrestricted fund.

Depreciation on straight-line basis.

Basic financial instruments measured at transaction value.

3. Trustees' Remuneration and Expenses

No trustee received remuneration during the year (2024: £nil).

No trustee received reimbursement of expenses during the year (2024: £nil).

4. Related Party Transactions

John Michael Lewis, trustee, trading as Sundial Creative, received £4,000 for website and IT services (2024: £8,000). The trustee declared his interest and withdrew from related discussions. The remaining trustees confirmed the arrangement was necessary, reasonable and permitted under the Articles.

Alice Shenstone (former trustee) trading as Handy Nanny Pet Services received £9,981 (2024: £9,840). All transactions were conducted at arm's length.

5. Going Concern

The trustees consider charity to be a going concern.

GERMAN SHEPHERD DOG RESCUE

Registered Charity No: 1141122

Company No: 06669864

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2025

Prepared in accordance with the Charities SORP (FRS 102), the Companies Act 2006 and the Charities Act 2011

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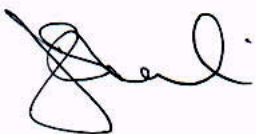
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Approved by the trustees on: 27th February 2026

Signed on behalf of the trustees



Jayne Ann Shenstone

Trustee and Director

Company No: 06669864

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Section A

Independent Examiner's Report

Report to the trustees

Charity Name GERMAN SHEPHERD DOG RESCUE LTD

On accounts for the year ended

31 MARCH 2025	Charity no (if any)	114422
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Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity for the year ended **31 / 03 / 2025**

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").

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting 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.

** Please delete the words in the brackets if they do not apply.*

Signed:	<i>C. Hopkins</i>	Date:	27/02/2026
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Name:	Christine Hopkins
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Relevant professional qualification(s) or body (if any):	F.M.A.A.T
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Address:	36 Dunster Road
	Chelmsley Wood
	Birmingham B37 7TA

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

GERMAN SHEPHERD DOG RESCUE

England & Wales - Charity number 1141122

Accounts

Charity Number 1141122

Company Number 06669864

German Shepherd Dog Rescue

Report of the Trustees and Financial Statements

For the year ended 31 March 2024

German Shepherd Dog Rescue

Report of the Trustees and Financial Statements

For the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. 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

The objectives of the charity are to provide shelter, support and rescue to German Shepherd Dogs, GSD crosses and Caucasian Shepherds that are suffering as a result of cruelty, hardship, neglect, homelessness, and to assist wherever possible in re-homing and if necessary, rehabilitating these animals. We also offer free help and advice to owners on all aspects of owning these breeds including training and health.

GSDR liaises with rescue centres, dog pounds and members of the public in order to identify animals requiring our services, and we endeavour to raise funds in order to support the running costs of the charity.

Our website is used to provide valuable free information for the general public on all aspects of owning a GSD.

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

GSDR is run entirely by volunteers and it is through this network of volunteers that 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 boarding kennels and thoroughly vetted foster homes to provide shelter and care for the dogs that cannot remain in their current home until such time as a permanent solution to their needs are found. Volunteers where possible, also provide exercise, grooming and socialising to dogs in kennels.

ACHIEVEMENT AND PERFORMANCE

It's difficult to remain positive given that we are now facing our most challenging times ever in the history of this rescue.

The number of unwanted dogs is overwhelming but our foster homes and kennel spaces are all full so we simply have nowhere for urgent dogs to go anymore. The spaces that we do have in commercial kennels are mainly blocked by what we call kennel blockers which are dogs that have very little prospect of being rehomed. Some of these dogs that have been in kennels a year or more with little chance of them ever finding homes with owners who will be prepared to be patient and work with their issues. Sadly we are at the point of warehousing dogs until they die or our funds run out.

A significant problem that we are now faced with is that many boarding kennels now refuse to offer rescues reduced price places because the demand for their services has risen. This in part has been because of the closure of many commercial boarding establishments as owners retire or struggle to sell their businesses. Those kennels that are still trading can therefore dictate higher daily boarding charges because of demand and we are being quoted costs of £20-£30 which is not sustainable for us long term.

The picture is the same for all rescues in the UK who continue to be overwhelmed with dogs needing to find new homes, most of which were purchased with little thought as to their long term care and welfare.

Like all other rescues we have reached capacity and continue to turn away many dogs because we simply have nowhere to house them until new homes can be found.

The number of adoption applications continues to decline but most are totally unsuitable and not willing to adopt anything but a perfect dog. A major problem this year has been new adopters rejecting their new dog within a few days or even hours when we simply have nowhere to put these dogs as we cannot secure any further emergency kennel spaces.

Volunteers have continued to work hard to maintain rescue activities but they are faced with an ever more difficult task given the public's changing attitudes in relation to pets.

Many pet owners are struggling with increasing costs of owning pets or because they are having to take on extra work to increase their income to just pay for the basics. This is adding further pressure to rescues as owners are having to give up their pets because of the lengthy hours they are being left home alone.

FINANCIAL REVIEW

Fundraising again has been severely impacted this year and has never recovered to what it was prior to the pandemic. People are less willing to fundraise and generally, donations have been affected because of the impact of increased living costs which have dramatically lowered people's disposable income.

GSDR has received further legacies during the financial year which has meant that our operating costs have not eaten into our financial reserves.

Reserves are held against future costs of running the charity, and profits raised are reserved in an unrestricted fund account. The charity seeks to maintain a level of unrestricted free reserves equivalent to at least, the budgeted unrestricted expenditures for a period of 12 months. There is also the very real prospect that many dogs in our care will never be rehomed so we need sufficient reserves to ensure we can meet the costs of their ongoing care. As at 31st March 2023, German Shepherd Dog Rescue held unrestricted free reserves which is more than sufficient to comply with the adopted policy.

Part of one of the legacies previously left to GSDR included substantial investments which were transferred into the rescue's name. Whilst they are performing, we will continue to hold on to those investments.

THE FUTURE OF RESCUE IN THE UK

Several factors all beyond our control give the trustees concern for the future of all rescues in the UK.

We have seen a demographic shift over the last 20-30 years and we now have generations that cannot or simply do not want dogs as pets. Those that do want dogs, want perfect ones with no behavioural problems.

With a rise in the number of people now living in rented accommodation, we see many private landlords refusing to allow tenants to keep pets although this may be about to change in 2025.

Most couples and most adults in family households are now working full time which makes owning a dog difficult especially given the costs of utilising the services of professional dog walkers on a daily basis.

The rise of corporate vets that have swallowed up most of the independents has led to disproportional increases in veterinary costs adding further financial pressure for pet owners. Basic procedures such as spay/neuter are now beyond the reach of many struggling households which makes our job of encouraging responsible dog ownership very difficult. These veterinary groups are owned by venture capitalists and not remotely interested in the welfare of your pets, simply profit.

Pet food companies have also raised prices significantly even though the quality of these foods is questionable. For most pet owners, affording a healthy, nutritious diet for their pets is not affordable and they are forced to buy cheap ultra processed with the long term health implications for their pets.

Financial pressure on the UK elderly population many of whom own pets for companionship, will also result in that group of people having to give up their pets because of they simply will not be able to afford them..

Successive governments have done nothing to abate the rise in number of back street breeders and puppy farming is still for now, a thriving industry in the UK. It appears that there may now be a slowdown in demand for puppies as purchase prices have dropped dramatically since lockdowns.

Current trends indicate that pet ownership will continue to decline in the UK and those that can afford or choose to own pets will gravitate towards smaller breeds and not the large guardian breeds.

We are still considering purchasing our own kennels but fear that those spaces would very quickly be filled with dogs that will never home, turning it into a sanctuary. Given that sanctuaries are an easy target for local councils animal health teams since they do not consider this an enriched life for any dog, this is not an avenue we intend to pursue at this point time. The other issue is that interest rates still remain high as do property values.

Running a charity is becoming increasingly difficult not just because of societal changes but because of the increasing bureaucracy. Our efforts are being diverted away from rescue to become ever more involved in unnecessary administrative work, drowning under a mountain of policies demanded by the regulatory authorities. This could explain in part why the big charities use less than 10% of their donated monies in meeting their charitable aims with the bulk spent on employing staff to deal with administration.

Like many other charities we have also been the victim of an increasing number of malicious complaints, vindictive and false reviews on the internet as well as being targeted on social media. These are all unwarranted but out of our control so instead we focus on what the charity was set up to do. Fortunately, review sites and social media lost their value a long time ago so the negative reviews and hate campaigns no longer have the impact that the perpetrators intended.

Despite the many difficulties and distractions, our duty of care is with those dogs housed in commercial boarding facilities and fosterers

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

As one of the longest standing and one of the largest breed rescues in the UK, we constantly strive to improve on what we do, so that we can make a difference for dogs that need help or need a new home.

These are unprecedented times but the volunteers will continue to work to overcome the challenges and difficulties that lie ahead.. We aim to lead not follow.

REFERENCE AND ADMINISTRATIVE DETAILS:

Registered Charity number 289083
Registered Company Number 06669864

PRINCIPAL ADDRESS:

Little Vault
Marden
Hereford
HR1 3HA

TRUSTEES


J Shenstone
J Lewis
A Shenstone
P Wallace

INDEPENDENT EXAMINER:

CML Services
36 Dunster Road
Chelmsley Wood,
Birmingham
B37 7TA

The website address for the charity is <https://www.germanshepherdrescue.co.uk/>

Approved by order of the board of trustees on 12/11/24 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Shenstone', is written on a light pink rectangular background.

J Shenstone - Trustee

GERMAN SHEPHERD DOG RESCUE

Company No. 06669864

Director's Report and Unaudited Accounts

31 March 2024

GERMAN SHEPHERD DOG RESCUE

Contents

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GERMAN SHEPHERD DOG RESCUE

Company Information

Director

J. Shenstone

Secretary

J. Shenstone

Registered Office

Little Vault THE Vault

Marden

Hereford

HR1 3HA

Accountants

CML Accountancy Services Ltd

36 Dunster Road

Chelmsley Wood

Birmingham

B37 7TA

GERMAN SHEPHERD DOG RESCUE

Directors Report

The Director presents her report and the accounts for the year ended 31 March 2024.

Principal activities

The principal activity of the company during the year under review was German Shepherd Dog Rescue. The Company operates as a Registered Charity providing care and support to rescued German Shepherd Dogs and Caucasian Shepherds.

Director

The Director who served at any time during the year was as follows:

J. Shenstone

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J. Shenstone

Company Secretary

31 March 2024

GERMAN SHEPHERD DOG RESCUE

Accountants Report

Accountant's Report to the director of GERMAN SHEPHERD DOG RESCUE on the preparation of the unaudited statutory accounts for the year ended 31 March 2024

In order to assist you to fulfil your duties under the Companies Act 2006 and in accordance with your instructions, we have prepared for your approval the financial statements of GERMAN SHEPHERD DOG RESCUE for the year ended 31 March 2024 set out on pages 5 to 13 from the company's accounting records and from information and explanations you have given us.

You consider that the company is exempt from an audit for the year ended 31 March 2024. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its loss for the year.

We have not carried out an audit or a review of the financial statements of GERMAN SHEPHERD DOG RESCUE. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

CML Accountancy Services Ltd

Accountants

36 Dunster Road

Chelmsley Wood

Birmingham

B37 7TA

31 March 2024

GERMAN SHEPHERD DOG RESCUE
Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Turnover	279,715	317,746
Cost of Sales	<u>(793)</u>	<u>(817)</u>
Gross profit	278,922	316,929
Administrative expenses	(320,922)	(275,629)
Other operating income	4,644	-
Operating (deficit)/surplus	<u>(37,356)</u>	<u>41,300</u>
Income from investments	2,265	1,144
Other interest receivable	13,520	4,252
Interest payable and similar charges	73	-
(Deficit)/Surplus on ordinary activities before taxation	<u>(21,498)</u>	<u>46,696</u>
Taxation	-	-
(Deficit)/Surplus for the financial year after taxation	<u><u>(21,498)</u></u>	<u><u>46,696</u></u>

GERMAN SHEPHERD DOG RESCUE

Balance Sheet

at 31 March 2024

Company No. 06669864	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	592	1,220
		<u>592</u>	<u>1,220</u>
Current assets			
Debtors	5	(1,840)	2,581
Investments	6	877,051	861,299
Cash at bank and in hand		606,684	654,208
		<u>1,481,895</u>	<u>1,518,088</u>
Creditors: Amount falling due within one year	7	(17,653)	(32,977)
Net current assets		<u>1,464,242</u>	<u>1,485,111</u>
Total assets less current liabilities		<u>1,464,834</u>	<u>1,486,331</u>
Net assets		<u><u>1,464,834</u></u>	<u><u>1,486,331</u></u>
Reserves			
Income and expenditure account		1,464,834	1,486,331
Total equity		<u><u>1,464,834</u></u>	<u><u>1,486,331</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2024 and signed on its behalf by:

J. Shenstone
Director
31 March 2024

GERMAN SHEPHERD DOG RESCUE
Statement of Changes in Equity
for the year ended 31 March 2024

	Income and Expenditure Account £	Total equity £
At 1 April 2022	1,439,635	1,439,635
Surplus for the year	46,696	46,696
	<hr/>	<hr/>
At 31 March 2023 and 1 April 2023	1,486,332	1,486,332
Deficit for the year	(21,498)	(21,498)
	<hr/>	<hr/>
At 31 March 2024	<u>1,464,834</u>	<u>1,464,834</u>

1 General information

GERMAN SHEPHERD DOG RESCUE is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 06669864

Its registered office is:

Little Vault THE Vault

Marden

Hereford

HR1 3HA

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Intangible fixed assets

Intangible fixed assets are carried at cost less accumulated amortisation and impairment losses.

Notes to the Accounts

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Motor vehicles	25% Straight Line
Furniture, fittings and equipment	25% Straight line

Research and development costs

Expenditure on research and development is written off in the year it is incurred unless it meets the criteria to allow it to be capitalised. Costs of research are always written off in the year in which they are incurred. Where development costs are recognised as an asset, they are amortised over the period expected to benefit from them. Amortisation of the capitalised costs begins once the developed product comes into use, typically at rate of 33.33% straight line.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from the surplus as reported in the income and expenditure account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in the income and expenditure account, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the income and expenditure account.

No depreciation is provided in respect of investment properties.

Investments

Unlisted investments (except those held as subsidiaries, associates or joint ventures) are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, any changes in fair value are recognised in profit and loss.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to income and expenditure account as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Work in progress is reflected in the accounts on a contract by contract basis by recording revenue and related costs as contract activity progresses.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Foreign currencies

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the income and expenditure account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

Notes to the Accounts

Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the income and expenditure account, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the income and expenditure account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

3 Employees

	2024	2023
	Number	Number
The average monthly number of employees (including directors) during the year was:	0	0

4 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 April 2023	35,837	20,830	56,667
At 31 March 2024	<u>35,837</u>	<u>20,830</u>	<u>56,667</u>
Depreciation			
At 1 April 2023	34,617	20,830	55,447
Charge for the year	628	-	628
At 31 March 2024	<u>35,245</u>	<u>20,830</u>	<u>56,075</u>
Net book values			
At 31 March 2024	<u>592</u>	<u>-</u>	<u>592</u>
At 31 March 2023	<u>1,220</u>	<u>-</u>	<u>1,220</u>

5 Debtors

	2024 £	2023 £
Trade debtors	(1,840)	2,581
	<u>(1,840)</u>	<u>2,581</u>

6 Current asset investments

	2024 £	2023 £
Listed investments	877,051	861,299
	<u>877,051</u>	<u>861,299</u>

7 Creditors:

amounts falling due within one year

	2024 £	2023 £
Trade creditors	17,651	21,815
Taxes and social security	-	11,162
Other creditors	2	-
	<u>17,653</u>	<u>32,977</u>

8 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

GERMAN SHEPHERD DOG RESCUE
Detailed Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Turnover	279,715	317,746
Other direct costs		
Other direct costs	793	817
	<u>793</u>	<u>817</u>
Cost of sales	793	817
Gross profit	278,922	316,929
Motor and travel costs		
Vehicles - General costs	4,976	3,287
Travel and subsistence	-	150
	<u>4,976</u>	<u>3,437</u>
Running Costs		
Dog Walking and Exercising	12,022	7,200
Dog Retraining Costs	2,745	200
Food and Bedding Costs	6,119	2,290
Kennel Fees	175,929	160,542
Medicines Purchased on line	747	359
Cost of Transporting Dogs	26,980	32,283
Veterinary Bills	39,495	30,554
	<u>264,037</u>	<u>233,428</u>
General administrative costs, including depreciation and amortisation		
Depreciation of motor vehicles	-	3,489
Depreciation of fixtures, fittings and equipment	628	660
Bank charges	838	837
Equipment repairs and maintenance	18,450	16,859
General insurances	1,880	854
Postage and couriers	3	235
Software, IT support and related costs	-	8,123
Subscriptions	8,000	-
Telephone, fax and broadband	762	772
	<u>30,561</u>	<u>31,829</u>
Legal and professional costs		
Accountancy and bookkeeping	600	470
Other legal and professional costs	20,748	6,465
	<u>21,348</u>	<u>6,935</u>
Administrative expenses	320,922	275,629
Other operating income	4,644	-

GERMAN SHEPHERD DOG RESCUE
 Detailed Income and Expenditure Account

Operating (deficit)/surplus	<u>(37,356)</u>	<u>41,300</u>
Income from fixed asset investments		
Other investment income	2,265	1,144
	<u>2,265</u>	<u>1,144</u>
Other interest receivable		
Bank interest receivable	13,520	4,252
	<u>13,520</u>	<u>4,252</u>
Interest payable and similar charges		
Bank loan and overdraft interest payable	(73)	-
	<u>(73)</u>	<u>-</u>
(Deficit)/Surplus on ordinary activities before taxation	<u>(21,498)</u>	<u>46,696</u>



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
German Shepherd Dog Rescue

**On accounts for the year
ended**

31 March 2024

**Charity no
(if any)**

1141122

Set out on pages

1-2

**Responsibilities and basis
of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2024**

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").

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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting 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.

** Please delete the words in the brackets if they do not apply.*

Signed: C Hopkins

Date: 17/12/2024

Name: Christine F L Hopkins

**Relevant professional
qualification(s) or body (if
any):**

Fellow Member of the Association of Accounting Technicians,

Address:	36 Dunster Road
	Chelmsley Wood
	Birmingham B37 7TA

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

GERMAN SHEPHERD DOG RESCUE

England & Wales - Charity number 1141122

Accounts

GERMAN SHEPHERD DOG RESCUE

Company No. 06669864

Director's Report and Unaudited Accounts

31 March 2023

GERMAN SHEPHERD DOG RESCUE

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GERMAN SHEPHERD DOG RESCUE

Company Information

Director

J. Shenstone

Secretary

J. Shenstone

Registered Office

Little Vault THE Vault

Marden

Hereford

HR1 3HA

Accountants

CML Services

36 Dunster Road

Chelmsley Wood

Birmingham

B37 7TA

GERMAN SHEPHERD DOG RESCUE

Directors Report

The Director presents her report and the accounts for the year ended 31 March 2023.

Principal activities

The principal activity of the company during the year under review was German Shepherd Dog Rescue. The Company operates as a Registered Charity providing care and support to rescued German Shepherd Dogs and Caucasian Shepherds.

Director

The Director who served at any time during the year was as follows:

J. Shenstone

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J. Shenstone

Company Secretary

31 March 2023

GERMAN SHEPHERD DOG RESCUE

Accountants Report

Accountant's Report to the director of GERMAN SHEPHERD DOG RESCUE on the preparation of the unaudited statutory accounts for the year ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006 and in accordance with your instructions, we have prepared for your approval the financial statements of GERMAN SHEPHERD DOG RESCUE for the year ended 31 March 2023 set out on pages 5 to 17 from the company's accounting records and from information and explanations you have given us.

You consider that the company is exempt from an audit for the year ended 31 March 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit for the year.

We have not carried out an audit or a review of the financial statements of GERMAN SHEPHERD DOG RESCUE. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

CML Services
Accountants
36 Dunster Road
Chelmsley Wood
Birmingham
B37 7TA
31 March 2023

GERMAN SHEPHERD DOG RESCUE
Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Turnover	317,747	404,887
Cost of Sales	<u>(817)</u>	<u>(417)</u>
Gross profit	316,930	404,470
Administrative expenses	(267,726)	(223,647)
Operating surplus	<u>49,204</u>	<u>180,823</u>
Income from investments	-	19,948
Other interest receivable	5,396	47
Surplus on ordinary activities before taxation	<u>54,600</u>	<u>200,818</u>
Taxation	(11,162)	-
Surplus for the financial year after taxation	<u><u>43,438</u></u>	<u><u>200,818</u></u>

GERMAN SHEPHERD DOG RESCUE

Balance Sheet

at 31 March 2023

Company No. 06669864	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	610	4,759
		<u>610</u>	<u>4,759</u>
Current assets			
Debtors	5	2,579	2,578
Investments	6	256,078	245,188
Cash at bank and in hand		1,266,881	1,198,010
		<u>1,525,538</u>	<u>1,445,776</u>
Creditors: Amount falling due within one year	7	(32,977)	(800)
Net current assets		<u>1,492,558</u>	<u>1,444,974</u>
Total assets less current liabilities		<u>1,493,168</u>	<u>1,449,734</u>
Net assets		<u><u>1,493,168</u></u>	<u><u>1,449,734</u></u>
Reserves			
Income and expenditure account		1,493,168	1,449,734
Total equity		<u><u>1,493,168</u></u>	<u><u>1,449,734</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2023 and signed on its behalf by:

J. Shenstone
 Director
 31 March 2023

GERMAN SHEPHERD DOG RESCUE
Statement of Changes in Equity
for the year ended 31 March 2023

	Income and Expenditure Account £	Total equity £
At 1 April 2021	1,248,917	1,248,917
Surplus for the year	200,818	200,818
	<hr/>	<hr/>
At 31 March 2022 and 1 April 2022	1,449,735	1,449,730
Surplus for the year	43,438	43,438
	<hr/>	<hr/>
At 31 March 2023	<u>1,493,168</u>	<u>1,493,168</u>

1 General information

GERMAN SHEPHERD DOG RESCUE is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 06669864

Its registered office is:

Little Vault THE Vault

Marden

Hereford

HR1 3HA

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover in the accounts related to Donations, Legacies, and Adoption Fees received within the Year along with any Charitable activities that have generated income for the Rescue.

Donations include Veterinary Bills paid by supporters of the Charity for which we are grateful.

Intangible fixed assets

Intangible fixed assets are carried at cost less accumulated amortisation and impairment losses.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Motor vehicles	25% Straight Line
Furniture, fittings and equipment	25% Straight line

Research and development costs

Expenditure on research and development is written off in the year it is incurred unless it meets the criteria to allow it to be capitalised. Costs of research are always written off in the year in which they are incurred. Where development costs are recognised as an asset, they are amortised over the period expected to benefit from them. Amortisation of the capitalised costs begins once the developed product comes into use, typically at rate of 33.33% straight line.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from the surplus as reported in the income and expenditure account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in the income and expenditure account, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the income and expenditure account.

No depreciation is provided in respect of investment properties.

Investments

Unlisted investments (except those held as subsidiaries, associates or joint ventures) are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, any changes in fair value are recognised in profit and loss.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to income and expenditure account as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Work in progress is reflected in the accounts on a contract by contract basis by recording revenue and related costs as contract activity progresses.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Foreign currencies

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the income and expenditure account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

Notes to the Accounts

Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the income and expenditure account, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Defined contribution pensions

The Company is a Charity and is run entirely by volunteers, The Director receives no remuneration for her services. There is therefore no pension schemes and no resulting pension liability.

Defined benefit pensions

There are no employees of the Company and no pension schemes operated.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the income and expenditure account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

GERMAN SHEPHERD DOG RESCUE

Notes to the Accounts

3 Employees

	2023	2022
	Number	Number
The average monthly number of employees (including directors) during the year was:	0	0

4 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 April 2022	35,837	20,830	56,667
At 31 March 2023	<u>35,837</u>	<u>20,830</u>	<u>56,667</u>
Depreciation			
At 1 April 2022	31,738	20,170	51,908
Charge for the year	3,489	660	4,149
At 31 March 2023	<u>35,227</u>	<u>20,830</u>	<u>56,057</u>
Net book values			
At 31 March 2023	<u>610</u>	<u>-</u>	<u>610</u>
At 31 March 2022	<u>4,099</u>	<u>660</u>	<u>4,759</u>

5 Debtors

	2023	2022
	£	£
Trade debtors	2,579	2,578
	<u>2,579</u>	<u>2,578</u>

6 Current asset investments

	2023	2022
	£	£
Listed investments	256,078	245,188
	<u>256,078</u>	<u>245,188</u>

7 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	21,815	800
Taxes and social security	11,162	-
	<u>32,977</u>	<u>800</u>

8 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

GERMAN SHEPHERD DOG RESCUE
Detailed Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Turnover	317,747	404,887
Other direct costs		
Other direct costs	817	417
	<u>817</u>	<u>417</u>
Cost of sales	817	417
Gross profit	316,930	404,470
Motor and travel costs		
Vehicles - General costs	3,327	3,532
Travel and subsistence	150	-
	<u>3,477</u>	<u>3,532</u>
Operational Costs		
Transporting Dogs	32,269	2,444
Veterinary Bills	21,964	33,796
Kennel Fees and Dog Walking	160,997	157,370
Food and Bedding Costs	2,482	2,305
Repairs and Maintenance	16,859	-
Other Operational Costs	7,200	4,883
	559	-
	<u>242,330</u>	<u>200,798</u>
General administrative costs, including depreciation and amortisation		
Depreciation of motor vehicles	3,489	4,098
Depreciation of fixtures, fittings and equipment	660	2,829
Bank charges	837	781
Charitable donations	-	200
Equipment expensed	-	2,861
General insurances	854	755
Postage and couriers	235	416
Software, IT support and related costs	8,123	5,500
Stationery and printing	-	30
Subscriptions	14	-
Telephone, fax and broadband	772	1,180
	<u>14,984</u>	<u>18,650</u>
Legal and professional costs		
Accountancy and bookkeeping	470	450
Other legal and professional costs	6,465	217
	<u>6,935</u>	<u>667</u>
Administrative expenses	267,726	223,647

GERMAN SHEPHERD DOG RESCUE
Detailed Income and Expenditure Account

Operating surplus	<u>49,204</u>	<u>180,823</u>
Income from fixed asset investments		
Other investment income	-	19,948
	<u>-</u>	<u>19,948</u>
Other interest receivable		
Bank interest receivable	1,144	47
Other interest receivable	4,252	-
	<u>5,396</u>	<u>47</u>
Surplus on ordinary activities before taxation	<u>54,600</u>	<u>200,818</u>

GERMAN SHEPHERD DOG RESCUE

England & Wales - Charity number 1141122

Accounts

Charity Number 1141122

Company Number 06669864

German Shepherd Dog Rescue

Report of the Trustees and Financial Statements

For the year ended 31 March 2022

German Shepherd Dog Rescue
Report of the Trustees and Financial Statements
For the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. 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

The objectives of the charity are to provide shelter, support and rescue to German Shepherd Dogs, GSD crosses and Caucasian Shepherds that are suffering as a result of cruelty, hardship, neglect, homelessness, and to assist wherever possible in re-homing and if necessary, rehabilitating these animals. We also offer free help and advice to owners on all aspects of owning these breeds including training and health.

GSDR liaises with rescue centres, dog pounds and members of the public in order to identify animals requiring our services, and we endeavour to raise funds in order to support the running costs of the charity.

Our website is used to provide valuable free information for the general public on all aspects of owning a GSD.

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

GSDR is run entirely by volunteers and it is through this network of volunteers that 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 boarding kennels and thoroughly vetted foster homes to provide shelter and care for the dogs that cannot remain in their current home until such time as a permanent solution to their needs are found. Volunteers where possible, also provide exercise, grooming and socialising to dogs in kennels.

ACHIEVEMENT AND PERFORMANCE

This financial year has been the most challenging that we have ever faced because of the after effects of the pandemic and rising costs. Restrictions during the pandemic meant that many dogs already in our care spent lengthy periods in kennels with little interaction with the outside world. Some of these dogs have been in kennels a year or more with little prospect of them ever finding homes with owners who will be prepared to be patient and work with the issues the dog developed as a result of their incarceration.

All rescues in the UK have been overwhelmed with dogs needing to find new homes, most of which were purchased as a novelty whilst owners were on furlough. Like all other rescues we have reached capacity and have had to turn away many dogs because we simply have nowhere to house them until new homes can be found.

The number of adoption applications is still high but most are totally unsuitable and not willing to adopt anything but a perfect dog. A major problem this year has been new adopters rejecting their new dog within a few days or even hours.

Volunteers have continued to work hard to maintain rescue activities but they are faced with a very difficult task given the public's changing attitudes in relation to pets.

Many pet owners are struggling with increasing costs of owning pets or because they are having to take on extra work to increase their income to just pay for the basics. This is adding further pressure to rescues as owners are having to give up their pets because of the lengthy hours they are being left home alone.

FINANCIAL REVIEW

Fundraising has been severely impacted this year and has never recovered to what it was prior to the pandemic. People are less willing to fundraise and generally, donations have been affected because of the impact of increased living costs which have dramatically lowered people's disposable income.

GSDR received further legacies during the financial year which has meant that our operating costs have not eaten into our financial reserves.

We have incurred legal costs this financial year due to a legacy in which GSDR was one of 7 charities named as a beneficiary. The lead charity has been the RSPCA because of their legal expertise in such matters but we have had to utilise the services of an expert legal firm to resolve issues that have arisen. We expect some further legal costs before the matter is concluded.

Reserves are held against future costs of running the charity, and profits raised are reserved in an unrestricted fund account. The charity seeks to maintain a level of unrestricted free reserves equivalent to at least, the budgeted unrestricted expenditures for a period of 12 months. There is also the very real prospect that many dogs in our care will never be rehomed so we need sufficient reserves to ensure we can meet the costs of their ongoing care. As at 31st March 2021, German Shepherd Dog Rescue held unrestricted free reserves which is more than sufficient to comply with the adopted policy.

Part of one of the legacies previously left to GSDR included substantial investments which were transferred into the rescue's name. Whilst they are performing, we will continue to hold on to those investments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

As one of the longest standing and one of the largest breed rescues in the UK, we constantly strive to improve on what we do, so that we can make a difference for dogs that need help or need a new home.

These are unprecedented times but the volunteers will continue to work to overcome the challenges and difficulties that lie ahead.. We aim to lead not follow.

REFERENCE AND ADMINISTRATIVE DETAILS:

Registered Charity number 289083

Registered Company Number 06669864

PRINCIPAL ADDRESS:

Little Vault
Marden
Hereford
HR1 3HA

TRUSTEES

J Shenstone
J Lewis
A Shenstone
S Hewkin

INDEPENDENT EXAMINER:

CML Services
36 Dunster Road
Chelmsley Wood,
Birmingham
B37 7TA

The website address for the charity is <https://www.germanshepherdrescue.co.uk/>

Approved by order of the board of trustees on 27/12/22 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Shenstone', is written on a light pink rectangular background.

J Shenstone - Trustee

GERMAN SHEPHERD DOG RESCUE

Company No. 06669864

Director's Report and Unaudited Accounts

31 March 2022

GERMAN SHEPHERD DOG RESCUE

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GERMAN SHEPHERD DOG RESCUE

Company Information

Director

J. Shenstone

Secretary

J. Shenstone

Registered Office

Little Vault THE Vault

Marden

Hereford

HR1 3HA

Accountants

CML Services

36 Dunster Road

Chelmsley Wood

Birmingham

B37 7TA

GERMAN SHEPHERD DOG RESCUE

Directors Report

The Director presents her report and the accounts for the year ended 31 March 2022.

Principal activities

The principal activity of the company during the year under review was German Shepherd Dog Rescue. The Company operates as a Charity providing care and support to rescued German Shepherd Dogs and Caucasian Shepherds.

Director

The Director who served at any time during the year was as follows:

J. Shenstone

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J. Shenstone

Company Secretary

31 March 2022

GERMAN SHEPHERD DOG RESCUE

Accountants Report

Accountant's Report to the director of GERMAN SHEPHERD DOG RESCUE on the preparation of the unaudited statutory accounts for the year ended 31 March 2022

In order to assist you to fulfil your duties under the Companies Act 2006 and in accordance with your instructions, we have prepared for your approval the financial statements of GERMAN SHEPHERD DOG RESCUE for the year ended 31 March 2022 set out on pages 5 to 15 from the company's accounting records and from information and explanations you have given us.

You consider that the company is exempt from an audit for the year ended 31 March 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit for the year.

We have not carried out an audit or a review of the financial statements of GERMAN SHEPHERD DOG RESCUE. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

CML Services
Accountants
36 Dunster Road
Chelmsley Wood
Birmingham
B37 7TA
31 March 2022

GERMAN SHEPHERD DOG RESCUE
Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Turnover	404,887	168,234
Cost of Sales	<u>(417)</u>	<u>-</u>
Gross profit	404,470	168,234
Administrative expenses	(223,647)	(150,359)
Operating surplus	<u>180,823</u>	<u>17,875</u>
Income from investments	19,949	-
Other interest receivable	46	-
Surplus on ordinary activities before taxation	<u>200,818</u>	<u>17,875</u>
Taxation	-	-
Surplus for the financial year after taxation	<u><u>200,818</u></u>	<u><u>17,875</u></u>

GERMAN SHEPHERD DOG RESCUE

Balance Sheet

at 31 March 2022

Company No. 06669864	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	4,759	11,686
Investments	5	245,188	221,065
		<u>249,947</u>	<u>232,751</u>
Current assets			
Debtors	6	2,578	-
Cash at bank and in hand		1,198,009	1,021,939
		<u>1,200,587</u>	<u>1,021,939</u>
Creditors: Amount falling due within one year	7	(800)	(2,894)
Net current assets		<u>1,199,787</u>	<u>1,019,045</u>
Total assets less current liabilities		<u>1,449,734</u>	<u>1,251,796</u>
Net assets		<u><u>1,449,734</u></u>	<u><u>1,251,796</u></u>
Reserves			
Income and expenditure account		1,449,734	1,251,796
Total equity		<u><u>1,449,734</u></u>	<u><u>1,251,796</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2022

And signed on its behalf by:

J. Shenstone

Director

31 March 2022

GERMAN SHEPHERD DOG RESCUE
Statement of Changes in Equity
for the year ended 31 March 2022

	Income and Expenditure Account £	Total equity £
At 1 April 2020	1,233,921	1,233,921
Surplus for the year	17,875	17,875
	<hr/>	<hr/>
At 31 March 2021 and 1 April 2021	1,248,916	1,248,916
Surplus for the year	200,818	200,818
	<hr/>	<hr/>
At 31 March 2022	<u>1,449,734</u>	<u>1,449,734</u>

GERMAN SHEPHERD DOG RESCUE

Notes to the Accounts

for the year ended 31 March 2022

1 General information

GERMAN SHEPHERD DOG RESCUE is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 06669864

Its registered office is:

Little Vault THE Vault

Marden

Hereford

HR1 3HA

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Intangible fixed assets

Intangible fixed assets are carried at cost less accumulated amortisation and impairment losses.

Notes to the Accounts

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Motor vehicles	25% Straight Line
Furniture, fittings and equipment	25% Straight line

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from the surplus as reported in the income and expenditure account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in the income and expenditure account, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the income and expenditure account.

No depreciation is provided in respect of investment properties.

Investments

Unlisted investments are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, any changes in fair value are recognised in the income and expenditure account.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to income and expenditure account as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Work in progress is reflected in the accounts on a contract by contract basis by recording revenue and related costs as contract activity progresses.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Foreign currencies

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the income and expenditure account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

Notes to the Accounts

Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the income and expenditure account, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Defined contribution pensions

The Company has no employees and no defined pension schemes.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the income and expenditure account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

3 Employees

	2022	2021
	Number	Number
The average monthly number of employees (including directors) during the year was:	0	0

4 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 April 2021	35,837	20,830	56,667
At 31 March 2022	<u>35,837</u>	<u>20,830</u>	<u>56,667</u>
Depreciation			
At 1 April 2021	27,640	17,341	44,981
Charge for the year	4,098	2,829	6,927
At 31 March 2022	<u>31,738</u>	<u>20,170</u>	<u>51,908</u>
Net book values			
At 31 March 2022	<u>4,099</u>	<u>660</u>	<u>4,759</u>
At 31 March 2021	<u>8,197</u>	<u>3,489</u>	<u>11,686</u>

5 Investments

	Other investments - Listed £	Total £
Cost or valuation		
At 1 April 2021	221,065	221,065
Revaluation	24,123	24,123
At 31 March 2022	<u>245,188</u>	<u>245,188</u>
Provisions/Impairment		
Net book values		
At 31 March 2022	<u>245,188</u>	<u>245,188</u>
At 31 March 2021	<u>221,065</u>	<u>221,065</u>

6 Debtors

	2022 £	2021 £
Trade debtors	2,578	-
	<u>2,578</u>	<u>-</u>

7 Creditors:

amounts falling due within one year

	2022 £	2021 £
Trade creditors	800	2,894
	<u>800</u>	<u>2,894</u>

8 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

GERMAN SHEPHERD DOG RESCUE
Detailed Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Turnover	404,887	168,234
Other direct costs		
Other direct costs	417	-
	<u>417</u>	<u>-</u>
Cost of sales	417	-
Gross profit	404,470	168,234
Motor and travel costs		
Vehicles - General costs	3,532	2,752
	<u>3,532</u>	<u>2,752</u>
Operational Costs		
Transporting Dogs	2,444	22,701
Veterinary Bills	33,796	16,833
Kennel Fees and Dog Walking	157,370	89,412
Food and Bedding Costs	2,305	3,221
Repairs and Maintenance	423	304
Other operational costs	4,460	-
	<u>200,798</u>	<u>132,471</u>
General administrative costs, including depreciation and amortisation		
Depreciation of motor vehicles	4,098	4,098
Depreciation of fixtures, fittings and equipment	2,829	2,829
Bank charges	781	1,789
Charitable donations	200	500
Equipment expensed	2,861	3,458
General insurances	755	427
Postage and couriers	416	136
Software, IT support and related costs	5,500	6,639
Stationery and printing	30	-
Subscriptions	-	576
Telephone, fax and broadband	1,180	789
	<u>18,650</u>	<u>21,241</u>
Legal and professional costs		
Accountancy and bookkeeping	450	270
Other legal and professional costs	217	(6,375)
	<u>667</u>	<u>(6,105)</u>
Administrative expenses	223,647	150,359
Operating surplus	<u>180,823</u>	<u>17,875</u>
Income from fixed asset investments		

GERMAN SHEPHERD DOG RESCUE
Detailed Income and Expenditure Account

Other investment income	19,949	-
	<u>19,949</u>	<u>-</u>
Other interest receivable		
Bank interest receivable	46	-
	<u>46</u>	<u>-</u>
Surplus on ordinary activities before taxation	<u>200,818</u>	<u>17,875</u>



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name
German Shepherd Dog Rescue

On accounts for the year ended

31 March 2022	Charity no (if any)	1141122
---------------	----------------------------	---------

Set out on pages

1-2

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2022**

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").

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting 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.

* Please delete the words in the brackets if they do not apply.

Signed: C Hopkins

Date: 14/01/2023

Give here brief details of any items that the examiner wishes to disclose.

Fe

GERMAN SHEPHERD DOG RESCUE

England & Wales - Charity number 1141122

Accounts

GERMAN SHEPHERD DOG RESCUE

Charity No. 1141122

Company No. 06669864

Trustees' Report and Unaudited Accounts

31 March 2021

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GSDR

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06669864

Charity No. 1141122

Principal Office

Little Vault

The Vault

Marden

Hereford

HR1 3HA

Registered Office

Little Vault THE Vault

Marden

Hereford

HR1 3HA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Hewkin

J.M. Lewis

A. Shenstone

J. Shenstone

Company Secretary

J. Shenstone

Key Management Personnel

John Lewis

Accountants

CML Services

36 Dunster Road

Chelmsley Wood

Birmingham

B37 7TA

OBJECTIVES AND ACTIVITIES

GERMAN SHEPHERD DOG RESCUE

Trustees Annual Report

The objectives of the charity is to provide shelter, support and rescue to German Shepherds and Caucasian Shepherds that are suffering as a result of cruelty, hardship, neglect, homelessness, and to assist wherever possible in rehoming these animals. We also offer free help and advice to owners on all aspects of owning these breeds including training and health.

Liaising with rescue centres, dog pounds and members of the public in order to identify animals requiring our services, and raising funds in order to support the running costs of the charity. Our website is used to provide valuable free information for the general public on all aspects of owning a GSD.

The trustees are aware of the guidance which has been taken into account where relevant.

Social investment... The charity raises its own funds to enable the charity to carry out its work

Grant-making... The charity does not give grants

Volunteers... The rescue is run entirely by volunteers and it is the contributions made by these volunteers that make GSDR the success that it is.

ACHIEVEMENTS AND PERFORMANCE

Main Achievement- We Survived. This financial year has been an immensely challenging time because of Covid restrictions and we have continued to struggle since the pandemic began. Restrictions dictated that we could not carry out home checks which has made rehoming very difficult and many dogs have spent lengthy periods incarcerated in kennels. Adoption dropped off dramatically with the only monies coming in through donations and online fundraising which raised only a fraction of what we would have raised with our normal activities. From an administrative perspective, the number of adoption applications have never been higher. We received a year's worth of adoption applications to adopt within 6 months, however, most of these were unsuitable lockdown applications but which still took up a great deal of volunteers time to process. With the number and quality of homes suitable to adopt dwindling plus the dogs needing homes that require experienced homes together with the lack of foster homes available, the commercial boarding kennels that we rely on have been used more than ever before resulting in a substantial increase in kennelling costs. As restrictions eased the rescue then experienced an influx of dogs which had been purchased at the start on the pandemic like nothing ever before. Given the extreme circumstances, volunteers have worked very hard to maintain rescue activities but were faced with unprecedented circumstances beyond everyone's control. We are pleased to say that no urgent dogs were turned away, even at the height of the restrictions. We are in a stronger position for the difficulties that lie ahead than many other small rescues.

FINANCIAL REVIEW

The charity has healthy reserves and funds at the end of the financial year.

Reserves are held against the future costs of running the charity, and profits raised are reserved in an unrestricted fund account. Part of one of the legacies that was left to GSDR included substantial investments which were transferred into the rescues name. Whilst they are performing we will continue to hold on to those investments.

Our principal source of funds still comes from adoption fees and rehoming fees. We encourage people to pay through platforms that collect Gift Aid for us. We also encourage our supporters to purchase their goods through Amazon Smile and Easy fundraising who donate a small percentage back to GSDR. Fundraising activities are managed by the regional teams. We continue to apply for grants but this has become very competitive arena with less money being available from this source. Our biggest expenditure are the fees paid to commercial boarding establishments in order to keep dogs safe until new homes are found. Our second biggest expenditure is vet fees which have escalated dramatically over the last few years,

GERMAN SHEPHERD DOG RESCUE

Trustees Annual Report

As one of the longest standing and one of the largest breed rescues in the UK, we constantly strive to improve on what we do, so that we can make a difference for both GSD's and Caucasians that need help or need a new home. These are unprecedented times but the team will attempt to overcome the challenges and difficulties that lie ahead. When it come to the wellbeing of the dogs that we help we aim to lead not follow.

The principal funding sources of the charity comes from Adoption Fees, Rehoming Fees , Donations and legacies along with fund raising activities.

The charity has no pension fund issues as it has no employees.

PLANS FOR FUTURE PERIODS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its Trust Deeds.

New trustees are selected for appointment by the decision of the existing trustees.

The organisational structure of the Charity is that of a Limited Company

No member of the charity is a paid member, all of it's members being volunteers

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 Companies Act 2006. 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Shenstone

Company Secretary

24 December 2021

I report to the charity trustees on my examination of the accounts of GERMAN SHEPHERD DOG RESCUE for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Christine Hopkins
F.M.A.A.T
CML Services
36 Dunster Road
Chelmsley Wood
Birmingham

B37 7TA

24 December 2021

GERMAN SHEPHERD DOG RESCUE
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	3	159,430	159,430	243,533
Gift Aid Receipts	4	8,804	8,804	16,102
Investments	5	6,375	6,375	32,006
Other	6	-	-	7,543
Total		174,609	174,609	299,184
Expenditure on:				
Raising funds	7	-	-	1,180
Charitable activities	8	500	500	102
Other	9	156,234	156,234	230,468
Total		156,734	156,734	231,750
Net gains on investments		-	-	-
Net income	10	17,875	17,875	67,434
Transfers between funds		-	-	-
Net income before other gains/(losses)		17,875	17,875	67,434
Other gains and losses				
Net movement in funds		17,875	17,875	67,434
Reconciliation of funds:				
Total funds brought forward		1,233,921	1,233,921	1,166,487
Total funds carried forward		1,251,796	1,251,796	1,233,921

GERMAN SHEPHERD DOG RESCUE
 Summary Income and Expenditure Account
 for the year ended 31 March 2021

	2021 £	2020 £
Income	168,234	267,178
Interest and investment income	6,375	32,206
Gross income for the year	<u>174,609</u>	<u>299,384</u>
Expenditure	149,807	225,303
Depreciation and charges for impairment of fixed assets	6,927	6,927
Total expenditure for the year	<u>156,734</u>	<u>232,230</u>
Net income before tax for the year	17,875	67,154
Net income for the year	<u><u>17,875</u></u>	<u><u>67,154</u></u>

GERMAN SHEPHERD DOG RESCUE

Balance Sheet

at 31 March 2021

Company No. 06669864	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	11,686	18,613
		<u>11,686</u>	<u>18,613</u>
Current assets			
Investments	13	221,065	221,065
Cash at bank and in hand		1,021,939	999,687
		<u>1,243,004</u>	<u>1,220,752</u>
Creditors: Amount falling due within one year	14	(2,894)	(5,444)
Net current assets		<u>1,240,110</u>	<u>1,215,308</u>
Total assets less current liabilities		<u>1,251,796</u>	<u>1,233,921</u>
Net assets excluding pension asset or liability		<u>1,251,796</u>	<u>1,233,921</u>
Total net assets		<u><u>1,251,796</u></u>	<u><u>1,233,921</u></u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		1,251,796	1,233,921
		<u>1,251,796</u>	<u>1,233,921</u>
Reserves	15		
Total funds		<u><u>1,251,796</u></u>	<u><u>1,233,921</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 24 December 2021

And signed on its behalf by:

J. Shenstone
Trustee
24 December 2021

GERMAN SHEPHERD DOG RESCUE

Statement of Cash flows

for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	17,875	66,990
Adjustments for:		
Depreciation of property, plant and equipment	6,927	6,927
Dividends, interest and rents from investments	(6,375)	(32,206)
Other gains/losses	-	-
Decrease in trade and other payables	(2,550)	(516)
Net cash provided by operating activities	<u>15,877</u>	<u>41,195</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	6,375	32,206
Net cash from investing activities	<u>6,375</u>	<u>32,206</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	22,252	73,401
Cash and cash equivalents at the beginning of the year	1,220,752	1,141,919
Cash and cash equivalents at the end of the year	<u>1,243,004</u>	<u>1,215,320</u>
Components of cash and cash equivalents		
Cash and bank balances	1,243,004	1,220,752
	<u>1,243,004</u>	<u>1,220,752</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

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.

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.

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.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

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.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

GERMAN SHEPHERD DOG RESCUE

Notes to the Accounts

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 corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

0	25% straight line
0	25% straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

Notes to the Accounts

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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

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.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

There are no employee's of the charity, it is operated purely by volunteers, and therefore has no pension costs .

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

GERMAN SHEPHERD DOG RESCUE

Notes to the Accounts

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations	137,936	137,936	170,922
Legacies	21,493	21,493	72,611
	<u>159,430</u>	<u>159,430</u>	<u>243,533</u>

The charity has been extremely grateful to receive some significant legacies this year.

4 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Gift Aid Receipts	8,804	8,804	16,102
	<u>8,804</u>	<u>8,804</u>	<u>16,102</u>

5 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Unrestricted Investments	6,375	6,375	30,964
	-	-	1,042
	<u>6,375</u>	<u>6,375</u>	<u>32,006</u>

6 Other income

	Total 2021	Total 2020
	£	£
	-	7,543
	<u>-</u>	<u>7,543</u>

7 Expenditure on raising funds

	Total 2021	Total 2020
	£	£
<i>Costs of generating voluntary income</i>		
Donations	-	1,180
	<u>-</u>	<u>1,180</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Fundraising	500	500	102
Governance costs			
	<u>500</u>	<u>500</u>	<u>102</u>

9 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Motor and travel costs	2,752	2,752	1,369
Associated costs with running charity	132,898	132,898	200,519
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,927	6,927	6,927
General administrative costs	13,387	13,387	21,383
Legal and professional costs	270	270	270
	<u>156,234</u>	<u>156,234</u>	<u>230,468</u>

10 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,927	6,927
Independent Examiner's fee	270	270

11 Staff costs

There are no employees of the charity all members are volunteers

12 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2020	35,837	20,830	56,667
At 31 March 2021	<u>35,837</u>	<u>20,830</u>	<u>56,667</u>
Depreciation and impairment			
At 1 April 2020	23,542	14,512	38,054
Depreciation charge for the year	4,098	2,829	6,927
At 31 March 2021	<u>27,640</u>	<u>17,341</u>	<u>44,981</u>
Net book values			
At 31 March 2021	<u>8,197</u>	<u>3,489</u>	<u>11,686</u>
At 31 March 2020	<u>12,295</u>	<u>6,318</u>	<u>18,613</u>

GERMAN SHEPHERD DOG RESCUE

Notes to the Accounts

13 Current asset investments

	2021	2020
	£	£
Listed investments	221,065	221,065
	<u>221,065</u>	<u>221,065</u>

14 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,894	5,444
	<u>2,894</u>	<u>5,444</u>

15 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	1,233,921	174,609	(156,734)	1,251,796
Revaluation Reserves:				
Total funds	<u>1,233,921</u>	<u>174,609</u>	<u>(156,734)</u>	<u>1,251,796</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	11,686	11,686
Net current assets	1,240,110	-	1,240,110
	<u>1,240,110</u>	<u>11,686</u>	<u>1,251,796</u>

17 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	999,687	22,252	1,021,939
	<u>999,687</u>	<u>22,252</u>	<u>1,021,939</u>
Net debt	<u>999,687</u>	<u>22,252</u>	<u>1,021,939</u>

18 Related party disclosures
Controlling party

GERMAN SHEPHERD DOG RESCUE
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations	137,936	137,936	170,922
Legacies	21,493	21,493	72,611
	<u>159,430</u>	<u>159,430</u>	<u>243,533</u>
Charitable activities			
Gift Aid Receipts	8,804	8,804	16,102
	<u>8,804</u>	<u>8,804</u>	<u>16,102</u>
Investments			
Unrestricted Investments	6,375	6,375	30,964
	-	-	1,042
	<u>6,375</u>	<u>6,375</u>	<u>32,006</u>
Other			
	-	-	7,543
	<u>-</u>	<u>-</u>	<u>7,543</u>
Total income and endowments	174,609	174,609	299,184
Expenditure on:			
Costs of generating donations and legacies			
Donations	-	-	1,180
	<u>-</u>	<u>-</u>	<u>1,180</u>
Total of expenditure on raising funds	-	-	1,180
Charitable activities			
Fundraising	500	500	102
	<u>500</u>	<u>500</u>	<u>102</u>
Total of expenditure on charitable activities	500	500	102
Motor and travel costs			
Vehicles - General costs	2,752	2,752	1,369
	<u>2,752</u>	<u>2,752</u>	<u>1,369</u>
Specific Costs			
Transporting Dogs from Abroad	22,701	22,701	220
Veterinary Bills	16,833	16,833	22,133
Kennel Fees	89,412	89,412	171,826
Insurance	427	427	653
Food and Bedding Costs	3,221	3,221	4,326
Medicines purchased on line	304	304	156
Other premises costs	-	-	1,205

GERMAN SHEPHERD DOG RESCUE
Detailed Statement of Financial Activities

	<u>132,898</u>	<u>132,898</u>	<u>200,519</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	4,098	4,098	4,098
Depreciation of	2,829	2,829	2,829
Bank charges	1,789	1,789	1,294
Equipment expensed	3,458	3,458	4,519
Equipment repairs and maintenance	-	-	7,543
Postage and couriers	136	136	383
Software, IT support and website costs	6,639	6,639	6,634
Subscriptions	576	576	194
Telephone, fax and broadband	789	789	816
	<u>20,314</u>	<u>20,314</u>	<u>28,310</u>
Legal and professional costs			
Audit/Independent examination fees	270	270	270
	<u>270</u>	<u>270</u>	<u>270</u>
Total of expenditure of other costs	<u>156,234</u>	<u>156,234</u>	<u>230,468</u>
Total expenditure	156,734	156,734	231,750
Net gains on investments	-	-	-
Net income	<u>17,875</u>	<u>17,875</u>	<u>67,434</u>
Net income before other gains/(losses)	<u>17,875</u>	<u>17,875</u>	<u>67,434</u>
Other Gains	-	-	-
Net movement in funds	<u>17,875</u>	<u>17,875</u>	<u>67,434</u>
Reconciliation of funds:			
Total funds brought forward	1,233,921	1,233,921	1,166,487
Total funds carried forward	<u>1,251,796</u>	<u>1,251,796</u>	<u>1,233,921</u>