

GERMAN SHEPHERD RESCUE SOUTH LTD

England & Wales · Charity number 1141956

Details

Other names GSRs

Status Registered

Legal form Charitable company

Company number [06908588](#)

Registered 2011-05-17

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

Contact

Address 48 Edward Grove
Fareham
PO16 8JA

Phone 02392221485

Email ENQUIRIES@GSRs.ORG.UK

Website www.gsr.s.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE:-TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS, IN PARTICULAR, GERMAN SHEPHERD DOGS, 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.

Activities: The promotion of humane behaviour towards animal, in particular German Shepher dogs, and providing appropriate care, protection, security and treatment for animals which are in need of such care.

Classification

- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£92,163	£131,596	-	-
2024-05-31	£79,209	£98,476	-	-
2023-05-31	£176,115	£77,398	-	-
2022-05-31	£66,518	£67,380	-	-
2021-05-31	£57,372	£67,023	-	-

Trustees

Name	Role	Appointed
BRIAN MIDDLETON		2011-05-17
CAROL MIDDLETON		2011-03-20
E CLARKE		2011-05-17

GERMAN SHEPHERD RESCUE SOUTH LTD

England & Wales - Charity number 1141956

Accounts

Charity Registration Number : 1141956

Company Registration Number : 06908588

GERMAN SHEPHERD RESCUE SOUTH LTD

A COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2025

GERMAN SHEPHERD RESCUE SOUTH LTD
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MAY 2025

Trustees	Carol Middleton Brian Middleton E Clarke
Charity Number	1141956
Company Number	06908588
Registered Office	48 Edward Grove Fareham Hampshire PO16 8JA
Independent Examiner	C J Driscoll Chartered Accountants & Tax Advisers 19 Mengham Lane Hayling Island PO11 9JT

GERMAN SHEPHERD RESCUE SOUTH LTD

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GERMAN SHEPHERD RESCUE SOUTH LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 2025.

Trustee's report and financial statements

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. 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).

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Carol Middleton
Brian Middleton
E Clarke

Trustee's responsibilities statement

The trustees, who are also the directors of Charity For German Shepherd Rescue South Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:

Carol Middleton
Trustee

Date : **24 February 2026**

GERMAN SHEPHERD RESCUE SOUTH LTD

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MAY 2025

Independent Examiner's Report to the Trustees of German Shepherd Rescue South Limited

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (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.

Name: **Rizwan Khan**

for and on behalf of **C J Driscoll Chartered Accountants & Tax Advisers**

Date: **23 February 2026**

GERMAN SHEPHERD RESCUE SOUTH LTD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MAY 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	62,937.00	62,937.00	52,106.44
Other	3	29,226.00	29,226.00	27,102.97
Total		92,163.00	92,163.00	79,209.41
Expenditure on:				
Raising funds	4	2,973.50	2,973.50	6,557.35
Charitable activities	5	126,331.50	126,331.50	89,548.76
Other	7	2,291.00	2,291.00	2,370.02
Total		131,596.00	131,596.00	98,476.13
Net income/(expenditure)		(39,433.00)	(39,433.00)	(19,266.72)
Net movement in funds		(39,433.00)	(39,433.00)	(19,266.72)
Reconciliation of funds:				
Total funds brought forward		76,739.62	76,739.62	96,006.34
Total funds carried forward		37,306.62	37,306.62	76,739.62

GERMAN SHEPHERD RESCUE SOUTH LTD

BALANCE SHEET

FOR THE YEAR ENDED 31 MAY 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Current assets			
Cash at bank and in hand	9	117,812.00	155,080.28
Total current assets		117,812.00	155,080.28
Creditors: amounts falling due within one year	10	31,570.00	29,406.00
Net current assets/(liabilities)		86,242.00	125,674.28
Total net assets		86,242.00	125,674.28
Funds of the Charity			
Unrestricted funds	11	37,306.62	76,739.62
Restricted funds	11	-	-
Endowment funds	11	-	-
Revaluation reserve		48,935.00	48,935.00
Total funds		86,241.62	125,674.62

For the year ended 31 May 2025 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 of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 24 February 2026 and signed on its behalf by:

Carol Middleton
Trustee

Date : **24 February 2026**

GERMAN SHEPHERD RESCUE SOUTH LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	62,937.00	62,937.00	52,106.44
Total	62,937.00	62,937.00	52,106.44

3. Other Income

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Fundraising/Auctions	25,907.00	25,907.00	21,402.52
Insurance Commission	2,549.00	2,549.00	2,682.20
J Sainsbury Trust -Grants	-	-	2,000.00
Merchandise	434.00	434.00	765.03
Transfer from Bank Account	336.00	336.00	253.22
Total	29,226.00	29,226.00	27,102.97

4. Expenditure on Raising Funds

Analysis	Total funds 2024
	£
Donations & Legacies Cost	5,052.71
Total	5,052.71
Support Costs	1,504.64
	6,557.35

5. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bank charges	71.00	71.00	101.45
Veterinary Costs	35,564.00	35,564.00	26,063.21
Kennel Fees	75,904.00	75,904.00	51,323.09
Dog Food & Welfare Cost	6,056.00	6,056.00	5,389.44
Total	117,595.00	117,595.00	82,877.19
Support Costs	8,736.50	8,736.50	6,671.57
	126,331.50	126,331.50	89,548.76

6. Support Costs

Analysis	Total funds 2025	Total funds 2024
	£	£
Support Costs		
Light & Heat	1,000.00	-
Telephone	1,120.00	-
Stationary	662.00	83.74
Postage	1,778.00	1,331.63
Computer Costs	1,387.00	1,580.91
Companies House	-	13.00
Governance Costs		
Motor & Travel Expenses	-	1,900.45
Insurance	1,321.00	1,316.55
Merchandise & Fundraising	2,270.00	-
Storage Cost	1,812.00	1,413.93
Accountancy Fee	360.00	536.00
	11,710.00	8,176.21

7. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Derv	1,200.00	1,200.00	1,500.79
Misc Expenses	1,091.00	1,091.00	869.23
Total	2,291.00	2,291.00	2,370.02

8. Tangible Fixed Assets

	Motor Vehicles	Fixtures & Fittings
	£	£
8.1 Cost or valuation		
At 01 June 2024	11,024.00	5,047.00
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 May 2025	11,024.00	5,047.00
8.2 Depreciation and impairments		
At 01 June 2024	11,024.00	5,047.00
Charge for the year	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 May 2025	11,024.00	5,047.00
8.3 Net book value		
At 01 June 2024	-	-
At 31 May 2025	-	-

9. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	117,812.00	155,080.28
Total	117,812.00	155,080.28

10. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Trade creditors	29,226.00	29,226.00
Accruals and deferred income	2,344.00	180.00
Total	31,570.00	29,406.00

11. Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	76,739.62	92,163.00	131,596.00	-	-	37,306.62

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	96,006.34	79,209.41	98,476.13	-	-	76,739.62

12. Average Number of Employees

Average number of employees during this year : 0 and last year : 0

GERMAN SHEPHERD RESCUE SOUTH LTD

England & Wales - Charity number 1141956

Accounts

Registered Charity Number: - 1141956

Company number: 06908588

(England & Wales)

**GERMAN SHEPHERD RESCUE SOUTH LTD
REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS**

**FOR THE YEAR END
31 May 2024**

**German Shepherd Rescue South Ltd
48 Edward Grove
Fareham
Hampshire
PO16 8JA**

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FOR THE YEAR ENDED 31 May 2024

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**GERMAN SHEPHERD RESCUE SOUTH LIMITED
REPORT OF THE TRUSTEES CONTINUED
FOR THE YEAR ENDED 31 MAY 2024**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 May 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote humane behaviour towards animals, in particular German Shepherd dogs, by providing appropriate care, protection, veterinary 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 as per the Governing Document.

GSRS remain fully committed to rescuing and rehabilitating as many dogs as possible and providing them with the veterinary care they need.

ACTIVITIES

The charity is fully committed to the care and rehoming of stray, abused and unwanted dogs, primarily GSD and GSDX dogs who have been abandoned, and rescuing dogs from council pounds that are in danger of being euthanized. To provide veterinary care including microchipping, vaccination, neutering and flea and worm treatment for all dogs in our care that need it. Providing emergency kennelling for dogs that are in danger of being euthanized and those that can no longer be cared for by their owners. Offering advice and help to owners who want to rehome their dogs in hope that this will enable the dog to remain within its home. The rescue has access to experienced dog behaviourists so that advice and training can be given to dogs with issues. To co-ordinate transport runs for dogs that are coming from pounds around the UK. To place dogs in need of rehoming on our website and ensuring our volunteers carry out the necessary home checks. To provide backup should the new home not work out, GSRS will always take our rescue dogs back into the rescue. Various fundraising events are planned for the forthcoming year.

ACHIEVEMENTS AND PERFORMANCE

We have rehomed 54 dogs during the past year and have many foster homes. We are happy with the number of dogs rehomed, but we are finding it increasingly difficult to rehome dogs due to the fallout from the Covid pandemic and the current economic climate. Many dogs are coming in to rescues due to people returning to work and not having thought about where their dogs will go. Rescues are full to bursting with people trying to rehome their dogs. We are taking in more GSD's from the Council pounds that were due to be euthanised.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 May 2024

We are still promoting the rescue when and wherever we can, doing monthly walks, online auctions, tombola's, etc. We are partner with Pets at Home, Waterlooville, where we do in store fundraisers and awareness days. We continue to approach appropriate trusts that provide grants for animals.

VOLUNTEERS

During the past year, we have had a lot more people volunteering to help, and with their input we hope to generate more donations and to raise awareness of the charity and it's aims and objectives.

FINANCIAL REVIEW

Our principal funding source remains our fundraising events, our monthly donations, grants and appeals. We have been left a large donation in a will which is greatly appreciated and has kept the rescue financially stable for the time being. We do find it increasingly difficult to generate the same donations, fundraiser amounts as we did pre covid. We think that this is due to the general financial climate. The accounts ending 31st May 2024 were quite disappointing with the donations, fundraisers not as high as other years. We were also disappointed at the grants that we applied for not being successful, we were however grateful for the grant we received from Marchig Animal Welfare Group.

PLANS FOR THE FUTURE

We plan to keep promoting the rescue, continue our fundraising ideas and try to source more private boarding kennels that will take in our rescue dogs. As we do not own our own kennels, we have to rely on the ones we use, they are often full at particular times of the year which lessens the number of dogs that we can take in. We will also be looking to get more trustees on board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

We will be looking to get more trustees on board.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	German Shepherd Rescue South Limited
Charity registration number	1141956
Company registration number	06908588
Principal address	48 Edward Grove Fareham Hants PO16 8JA

Trustees

The trustees and officers serving during the year and since the year end were as follows:

C A Middleton
E Grimes

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 May 2024

B Middleton
E M Clarke

Secretary

C A Middleton

Independent examiners

RK Partners Limited

The Old Surgery
19 Mengham Lane
Hayling Island
Hampshire
PO11 9JT

Approved by the Board of Trustees and signed on its behalf by

CA Middleton

09 January 2025

**GERMAN SHEPHERD RESCUE SOUTH LIMITED
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2024**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 Company 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 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 examiners statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

RK Partners Limited
The Old Surgery 19 Mengham Lane
Hayling Island
Hampshire
PO11 9JT
09 January 2025

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 May 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	52,106.44	52,106.44	145,202.28
Other	3	27,102.97	27,102.97	30,910.97
Total		79,209.41	79,209.41	176,113.25
Expenditure on:				
Raising funds	4	6,557.35	6,557.35	3,700.92
Charitable activities	5	89,548.76	89,548.76	72,760.64
Other	7	2,370.02	2,370.02	934.59
Total		98,476.13	98,476.13	77,396.15
Net income/(expenditure)		(19,266.72)	(19,266.72)	98,717.10
Net movement in funds		(19,266.72)	(19,266.72)	98,717.10
Reconciliation of funds:				
Total funds brought forward		96,006.34	96,006.34	(2,710.76)
Total funds carried forward		76,739.62	76,739.62	96,006.34

BALANCE SHEET

FOR THE YEAR ENDED 31 May 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	8	-	-	-
Total fixed assets		-	-	-
Current assets				
Cash at bank and in hand	9	155,080.28	155,080.28	174,329.05
Total current assets		155,080.28	155,080.28	174,329.05
Creditors: amounts falling due within one year	10	29,406.00	29,406.00	29,387.71
Net current assets/(liabilities)		125,674.28	125,674.28	144,941.34
Total net assets or liabilities		125,674.28	125,674.28	144,941.34
Funds of the Charity				
Unrestricted funds	11	76,739.62	76,739.62	96,006.34
Restricted income funds	11	-	-	-
Endowment funds	11	-	-	-
Revaluation reserve		48,935.00	48,935.00	48,935.00
Total funds		125,674.62	125,674.62	144,941.34

The financial statements were approved by the Board on 09-Jan-2025 and signed on its behalf by:

C A Middleton.
Trustee.

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	52,106.44	52,106.44	145,202.28
	<u>52,106.44</u>	<u>52,106.44</u>	<u>145,202.28</u>

3 Other Income

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Calendar/Auctions Fundraising	7,853.86	7,853.86	165.80
Fundraising/Auctions	13,548.66	13,548.66	15,593.48
HMRC Gift Aid	-	-	6,145.50
Insurance Commission	2,682.20	2,682.20	2,971.89
J Sainsbury Trust - Grants	2,000.00	2,000.00	5,000.00
Merchandise	765.03	765.03	1,034.30
Transfer from Bank Account	253.22	253.22	-
	<u>27,102.97</u>	<u>27,102.97</u>	<u>30,910.97</u>

4 Expenditure on Raising Funds

Analysis	Total funds 2024	Total funds 2023
	£	£
Donations & Legacies Cost	5,052.71	1,773.54
Support Costs	1,504.64	1,927.38
	<u>6,557.35</u>	<u>3,700.92</u>

5 Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Bank charges	101.45	58.39
Veterinary Costs	26,063.21	13,881.50
Kennel Fees	51,323.09	47,111.90
Dog Food & Welfare Cost	5,389.44	5,647.82
Support Costs	8,671.57	6,061.03
	<u>89,548.76</u>	<u>72,760.64</u>

6 Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Telephone	-	676.00
Stationary	83.74	531.33
Postage	1,331.63	756.17
Protective Clothing	-	314.00
Computer Costs	1,580.91	1,532.26
Companies House	13.00	13.00
Finance Cost	-	32.00
Premises Costs	-	750.00
Motor & Travel Expenses	1,900.45	850.95
Insurance	1,316.55	1,211.94
Storage Cost	1,413.93	1,158.76
Accountancy Fee	536.00	162.00
	<u>10,176.21</u>	<u>7,988.41</u>

7 Other Expenditure

	Unrestricted funds	Total funds 2024	Total funds 2023
Analysis	£	£	£
Derv	1,500.79	1,500.79	934.59
Misc Expenses	869.23	869.23	-
	<u>2,370.02</u>	<u>2,370.02</u>	<u>934.59</u>

8 Tangible Fixed Assets

8.1 Cost or valuation

	Motor Vehicles	Fixtures & Fittings
	£	£
At 01 June 2023	11,024.00	5,047.00
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 May 2024	11,024.00	5,047.00

8.2 Amortisation and impairments

	Motor Vehicles	Fixtures & Fittings
	£	£
At 01 June 2023	11,024.00	5,047.00
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 May 2024	11,024.00	5,047.00

8.3 Net book value

	Motor Vehicles	Fixtures & Fittings
	£	£
At 01 June 2023	-	-
At 31 May 2024	-	-

9 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	155,080.28	174,329.05
	<u>155,080.28</u>	<u>174,329.05</u>

10 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Trade creditors	29,226.00	29,225.71
Accruals and deferred income	180.00	162.00
	<u>29,406.00</u>	<u>29,387.71</u>

11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	96,006.34	79,209.41	(98,476.13)	-	-	76,739.62
Total	96,006.34	79,209.41	(98,476.13)	-	-	76,739.62

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	(2,710.76)	176,113.25	(77,396.15)	-	-	96,006.34
Total	(2,710.76)	176,113.25	(77,396.15)	-	-	96,006.34

11.3 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

GERMAN SHEPHERD RESCUE SOUTH LTD

England & Wales - Charity number 1141956

Accounts

"Inspector/Office Copy"

Charity number: 1141956

Company number: 06908588

(England and Wales)

German Shepherd Rescue South Limited
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 May 2023

German Shepherd Rescue South Limited
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German Shepherd Rescue South Limited
Report of the Trustees
For the year ended 31 May 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 May 2023. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote humane behaviour towards animals, in particular German Shepherd dogs, 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.

Activities

The charity is fully committed to the care and rehoming of stray, abused and unwanted dogs, primarily GSD and GSDX dogs who have been abandoned, and rescuing dogs from council pounds that are in danger of being euthanized. To provide veterinary care including microchipping, vaccination, neutering and flea and worm treatment for all dogs in our care that need it. Providing emergency kennelling for dogs that are in danger of being euthanized and those that can no longer be cared for by their owners. Offering advice and help to owners who want to rehome their dogs in hope that this will enable the dog to remain within it's home. The rescue has access to experienced dog behaviourists so that advice and training can be given to dogs with issues. To co-ordinate transport runs for dogs that are coming from pounds around the UK. To place dogs in need of rehoming on our website and ensuring our volunteers carry out the necessary homechecks. To provide backup should the new home not work out, GSRS will always take our rescue dogs back into the rescue. Various fundraising events are planned for the forthcoming year.

Achievements and performance

We have rehomed 50 dogs during the past year and have many foster homes. We are happy with the amount of dogs rehomed, but we are finding it increasingly difficult to rehome dogs due to the fall out from the Covid pandemic and the current economic crisis. Many dogs are coming in to rescues due to people returning to work and not having thought about where their dogs will go. Rescues are full to bursting with people trying to rehome their dogs.

We are still promoting the rescue when and wherever we can, doing monthly walks, online auctions, tombolas, etc. We are partnerd with Pets at Home, Waterlooville, where we do in store fundraisers and awareness days. We continue to approach appropriate trusts that provide grants for animals.

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

During the past year, we have had a lot more people volunteering to help, and with their input we hope to generate more donations and to raise awareness of the charity and it's aims and objectives.

FINANCIAL REVIEW

Significant events

Our principle funding source remains our fundraising events, our monthly donations, grants and appeals. We received a large donation in a will which is greatly appreciated and which has kept the rescue financially stable for the time being. Generation of funds remains lower than pre-Covid levels, but we are certain that this will change in the future.

Future plans

We plan to keep promoting the rescue, continue our fundraising ideas and try to source more private boarding kennels that will take our rescue dogs. As we do not own our own kennels we have to rely on the ones we use and they are often full at particular times of the year which lessens the number of dogs we are able to take in.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

We will be looking to get more trustees on board.

German Shepherd Rescue South Limited
Report of the Trustees Continued
For the year ended 31 May 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	German Shepherd Rescue South Limited
Charity registration number	1141956
Company registration number	06908588
Principal address	48 Edward Grove Fareham Hants PO16 8JA

Trustees

The trustees and officers serving during the year and since the year end were as follows:

C A Middleton
E Grimes
B Middleton
E M Clarke

Secretary

C A Middleton

Independent examiners

C J Driscoll Chartered Accountants
The Old Surgery
19 Mengham Lane
Hayling Island
Hampshire
PO11 9JT

Approved by the Board of Trustees and signed on its behalf by


..... 22 February 2024
C A Middleton

German Shepherd Rescue South Limited
Independent Examiners Report to the Trustees
For the year ended 31 May 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 Company 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 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 examiners statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



C J Driscoll Chartered Accountants
The Old Surgery
19 Mengham Lane
Hayling Island
Hampshire
PO11 9JT

22 February 2024

German Shepherd Rescue South Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 May 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	145,204	47,236
Other income	3	30,911	19,282
Total		176,115	66,518
Expenditure on:			
Raising funds	4	(1,774)	(2,127)
Charitable activities	5/6	(75,624)	(65,253)
Total		(77,398)	(67,380)
Net income/expenditure		98,717	(862)
Reconciliation of funds			
Total funds brought forward		(2,711)	(1,849)
Total funds carried forward		96,006	(2,711)

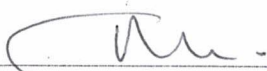
German Shepherd Rescue South Limited
Statement of Financial Position
As at 31 May 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		174,329	58,872
		174,329	58,872
Creditors: amounts falling due within one year	12	(162)	(162)
Net current assets		174,167	58,710
Total assets less current liabilities		174,167	58,710
Creditors: amounts falling due after more than one year	13	(29,226)	(12,486)
Net assets		144,941	46,224
The funds of the charity			
Unrestricted income funds	14	96,006	(2,711)
Fair value reserve		48,935	48,935
Total funds		144,941	46,224

For the year ended 31 May 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 of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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



C A Middleton
Trustee

22 February 2024

German Shepherd Rescue South Limited
Notes to the Financial Statements
For the year ended 31 May 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

German Shepherd Rescue South Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	145,204	47,236
	145,204	47,236

3. Other income

	2023	2022
	£	£
Unrestricted funds		
Other income	30,911	19,282
	30,911	19,282

4. Expenditure on other trading activities

	2023	2022
	£	£
Unrestricted funds		
Incurred in seeking donations and legacies	1,774	2,127
	1,774	2,127

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2023

5. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Animal Welfare Costs	66,642	56,749
Support costs	8,982	8,504
	75,624	65,253

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Support costs				
Animal Welfare Costs	66,642	8,982	75,624	65,253

7. Analysis of support costs

	2023	2022
	£	£
Animal Welfare Costs		
Other admin costs	3,810	2,830
Governance costs	5,172	5,674
	8,982	8,504

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	162	162
	162	162

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2023

9. Particulars of employees

	2023	2022
Employees	0	0
	0	0

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

Cost or valuation	Motor Vehicles £	Fixtures and Fittings £	Total £
At 01 June 2022	11,024	5,047	16,071
At 31 May 2023	11,024	5,047	16,071
Depreciation			
At 01 June 2022	11,024	5,047	16,071
At 31 May 2023	11,024	5,047	16,071
Net book values			
At 31 May 2023	-	-	-
At 31 May 2022	-	-	-

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	162	162
	162	162

13. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	29,226	12,486
	29,226	12,486

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2023

14. Movement in funds

Unrestricted Funds

	Balance at 01/06/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/05/2023 £
<i>General</i>				
General	(2,711)	176,115	(77,398)	96,006
	<u>(2,711)</u>	<u>176,115</u>	<u>(77,398)</u>	<u>96,006</u>

Unrestricted Funds - Previous year

	Balance at 01/06/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/05/2022 £
<i>General</i>				
General	(1,849)	66,518	(67,380)	(2,711)
	<u>(1,849)</u>	<u>66,518</u>	<u>(67,380)</u>	<u>(2,711)</u>

Purpose of unrestricted Funds

General

To aid with the rescue and well being of the dogs.

15. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
Unrestricted funds				
<i>General</i>				
General	-	174,167	(29,226)	144,941
	<u>-</u>	<u>174,167</u>	<u>(29,226)</u>	<u>144,941</u>

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2023

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	-	58,710	(12,486)	46,224
	-	58,710	(12,486)	46,224

German Shepherd Rescue South Limited
Detailed Statement of Financial Activities
For the year ended 31 May 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	145,204	47,236
	145,204	47,236
Other income		
Other income	30,911	19,282
	30,911	19,282
Total incoming resources	176,115	66,518
EXPENDITURE		
Other trading activities		
Cost of Incurred in seeking donations and legacies	(1,774)	(2,127)
	(1,774)	(2,127)
Charitable activities		
Veterinary Costs	(13,882)	(15,852)
Kennel Fees	(47,112)	(36,617)
Dog Food & Other Welfare Costs	(5,648)	(3,654)
Animal Transport	-	(626)
	(66,642)	(56,749)
SUPPORT COSTS		
Other admin costs		
Telephone	(676)	(635)
Postage & Stationery	(1,288)	(795)
Protective Clothing	(314)	(308)
Computer Costs	(1,532)	(1,092)
	(3,810)	(2,830)
Governance costs		
Accountancy fees	(162)	(162)
Premises costs	(750)	(700)
Motor and travel expenses	(1,786)	(2,459)
Other office costs	(1,225)	(1,203)
Other finance costs	(90)	(134)
Storage Costs	(1,159)	(1,016)
	(5,172)	(5,674)
Total resources expended	(77,398)	(67,380)
Net Income	98,717	(862)

GERMAN SHEPHERD RESCUE SOUTH LTD

England & Wales - Charity number 1141956

Accounts

"Inspector / Office"

Charity number: 1141956

Company number: 06908588
(England and Wales)

German Shepherd Rescue South Limited
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 May 2022

German Shepherd Rescue South Limited
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German Shepherd Rescue South Limited
Report of the Trustees
For the year ended 31 May 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 May 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote humane behaviour towards animals, in particular German Shepherd dogs, 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.

Activities

The charity is fully committed to the care and rehoming of stray, abused and unwanted dogs, primarily GSD and GSDX dogs who have been abandoned, and rescuing dogs from council pounds that are in danger of being euthanized. To provide veterinary care including microchipping, vaccination, neutering and flea and worm treatment for all dogs in our care that need it. Providing emergency kennelling for dogs that are in danger of being euthanized and those that can no longer be cared for by their owners. Offering advice and help to owners who want to rehome their dogs in hope that this will enable the dog to remain within it's home. The rescue has access to experienced dog behaviourists so that advice and training can be given to dogs with issues. To co-ordinate transport runs for dogs that are coming from pounds around the UK. To place dogs in need of rehoming on our website and ensuring our volunteers carry out the necessary homechecks. To provide backup should the new home not work out, GSRS will always take our rescue dogs back into the rescue. Various fundraising events are planned for the forthcoming year.

Achievements and performance

Like many charities, the past 18 months have been very difficult due to Covid, and so we have not been able to arrange fundraising days as in previous years, however, the administrators looked at other income streams such as online auctions and scratchcard competitions, and this has proved to be beneficial. It is hoped that once all restrictions are lifted that we will be able to return to our fundraising by way of fundays, quiz nights and other events.

We are pleased with the number of dogs we have rehomed this year taking into account the restrictions that have been implemented. We also now have our own merchandise site, so we are hopeful of generating income via the sale of clothing etc.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

During the past year, we have had a lot more people volunteering to help, and with their input we hope to generate more donations and to raise awareness of the charity and it's aims and objectives.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	German Shepherd Rescue South Limited
Charity registration number	1141956
Company registration number	06908588
Principal address	48 Edward Grove Fareham Hants PO16 8JA

German Shepherd Rescue South Limited
Report of the Trustees Continued
For the year ended 31 May 2022

Trustees


The trustees and officers serving during the year and since the year end were as follows:

C A Middleton
P Vonhinten
E Grimes
B Middleton
E M Clarke

Independent examiners

C J Driscoll Chartered Accountants
The Old Surgery
19 Mengham Lane
Hayling Island
Hampshire
PO11 9JT

Approved by the Board of Trustees and signed on its behalf by


..... 08 February 2023
C A Middleton

German Shepherd Rescue South Limited
Independent Examiners Report to the Trustees
For the year ended 31 May 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 Company 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 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 examiners statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



C J Driscoll Chartered Accountants
The Old Surgery
19 Mengham Lane
Hayling Island
Hampshire
PO11 9JT

08 February 2023

German Shepherd Rescue South Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 May 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	47,236	38,102
Other income	3	19,282	19,270
Total		66,518	57,372
Expenditure on:			
Raising funds	4	(2,127)	(1,279)
Charitable activities	5/6	(65,253)	(65,744)
Total		(67,380)	(67,023)
Net expenditure		(862)	(9,651)
Reconciliation of funds			
Total funds brought forward		(1,849)	7,802
Total funds carried forward		(2,711)	(1,849)

German Shepherd Rescue South Limited
Statement of Financial Position
As at 31 May 2022

	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		58,872	58,091
		58,872	58,091
Creditors: amounts falling due within one year	12	(162)	(162)
Net current assets		58,710	57,929
Total assets less current liabilities		58,710	57,929
Creditors: amounts falling due after more than one year	13	(12,486)	(10,843)
Net assets		46,224	47,086
The funds of the charity			
Unrestricted income funds	14	(2,711)	(1,849)
Fair value reserve		48,935	48,935
Total funds		46,224	47,086

For the year ended 31 May 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 of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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



C A Middleton
Trustee

08 February 2023

German Shepherd Rescue South Limited
Notes to the Financial Statements
For the year ended 31 May 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

German Shepherd Rescue South Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	47,236	38,102
	47,236	38,102

3. Other income

	2022	2021
	£	£
Unrestricted funds		
Other income	19,282	19,270
	19,282	19,270

4. Expenditure on other trading activities

	2022	2021
	£	£
Unrestricted funds		
Incurred in seeking donations and legacies	2,127	1,279
	2,127	1,279

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2022

5. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Animal Welfare Costs	56,749	55,680
Support costs	8,504	10,064
	65,253	65,744

6. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2022 £	2021 £
Support costs				
Animal Welfare Costs	56,749	8,504	65,253	65,744

7. Analysis of support costs

	2022	2021
	£	£
Animal Welfare Costs	2,830	3,204
Other admin costs	5,674	6,860
Governance costs	8,504	10,064

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	162	162

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2022

9. Particulars of employees

	2022	2021
Employees	0	0
	0	0

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

	Motor Vehicles £	Fixtures and Fittings £	Total £
Cost or valuation			
At 01 June 2021	11,024	5,047	16,071
At 31 May 2022	11,024	5,047	16,071
Depreciation			
At 01 June 2021	11,024	5,047	16,071
At 31 May 2022	11,024	5,047	16,071
Net book values			
At 31 May 2022	-	-	-
At 31 May 2021	-	-	-

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	162	162
	162	162

13. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	12,486	10,843
	12,486	10,843

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2022

14. Movement in funds

Unrestricted Funds

	Balance at 01/06/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/05/2022 £
<i>General</i>				
General	(1,849)	66,518	(67,380)	(2,711)
	(1,849)	66,518	(67,380)	(2,711)

Unrestricted Funds - Previous year

	Balance at 01/06/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/05/2021 £
<i>General</i>				
General	7,802	57,372	(67,023)	(1,849)
	7,802	57,372	(67,023)	(1,849)

Purpose of unrestricted Funds

General

To aid with the rescue and well being of the dogs.

15. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
Unrestricted funds				
<i>General</i>				
General	-	58,710	(12,486)	46,224
	-	58,710	(12,486)	46,224

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2022

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	-	57,929	(10,843)	47,086
	-	57,929	(10,843)	47,086

German Shepherd Rescue South Limited
Detailed Statement of Financial Activities
For the year ended 31 May 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	47,236	38,102
	47,236	38,102
Other income		
Other income	19,282	19,270
	19,282	19,270
Total incoming resources	66,518	57,372
EXPENDITURE		
Other trading activities		
Cost of Incurred in seeking donations and legacies	(2,127)	(1,279)
	(2,127)	(1,279)
Charitable activities		
Veterinary Costs	(15,852)	(19,690)
Kennel Fees	(36,617)	(35,079)
Dog Food & Other Welfare Costs	(3,654)	(572)
Animal Transport	(626)	(150)
Dog Training	-	(189)
	(56,749)	(55,680)
SUPPORT COSTS		
Other admin costs		
Telephone	(635)	(594)
Postage & Stationery	(795)	(846)
Protective Clothing	(308)	(297)
Computer Costs	(1,092)	(1,467)
	(2,830)	(3,204)
Governance costs		
Accountancy fees	(162)	(162)
Premises costs	(700)	(635)
Motor and travel expenses	(2,459)	(2,814)
Other office costs	(1,203)	(256)
Other finance costs	(134)	(87)
Storage Costs	(1,016)	(2,906)
	(5,674)	(6,860)
Total resources expended	(67,380)	(67,023)
Net Expenditure	(862)	(9,651)

GERMAN SHEPHERD RESCUE SOUTH LTD

England & Wales - Charity number 1141956

Accounts

Charity number: 1141956

Company number: 06908588

(England and Wales)

German Shepherd Rescue South Limited
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 May 2021

German Shepherd Rescue South Limited
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For the year ended 31 May 2021

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German Shepherd Rescue South Limited
Report of the Trustees
For the year ended 31 May 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 May 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote humane behaviour towards animals, in particular German Shepherd dogs, 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.

Activities

The charity is fully committed to the care and rehoming of stray, abused and unwanted dogs, primarily GSD and GSDX dogs who have been abandoned, and rescuing dogs from council pounds that are in danger of being euthanized. To provide veterinary care including microchipping, vaccination, neutering and flea and worm treatment for all dogs in our care that need it. Providing emergency kennelling for dogs that are in danger of being euthanized and those that can no longer be cared for by their owners. Offering advice and help to owners who want to rehome their dogs in hope that this will enable the dog to remain within it's home. The rescue has access to experienced dog behaviourists so that advice and training can be given to dogs with issues. To co-ordinate transport runs for dogs that are coming from pounds around the UK. To place dogs in need of rehoming on our website and ensuring our volunteers carry out the necessary homechecks. To provide backup should the new home not work out, GSRS will always take our rescue dogs back into the rescue. Various fundraising events are planned for the forthcoming year.

Achievements and performance

Like many charities, the past 18 months have been very difficult due to Covid, and so we have not been able to arrange fundraising days as in previous years, however, the administrators looked at other income streams such as online auctions and scratchcard competitions, and this has proved to be beneficial. It is hoped that once all restrictions are lifted that we will be able to return to our fundraising by way of fundays, quiz nights and other events.

We are pleased with the number of dogs we have rehomed this year taking into account the restrictions that have been implemented. We also now have our own merchandise site, so we are hopeful of generating income via the sale of clothing etc.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

During the past year, we have had a lot more people volunteering to help, and with their input we hope to generate more donations and to raise awareness of the charity and it's aims and objectives.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	German Shepherd Rescue South Limited
Charity registration number	1141956
Company registration number	06908588
Principal address	48 Edward Grove Fareham Hants PO16 8JA

German Shepherd Rescue South Limited
Report of the Trustees Continued
For the year ended 31 May 2021

Trustees

The trustees and officers serving during the year and since the year end were as follows:

C A Middleton
P Vonhinten
E Grimes
B Middleton
E M Clarke

Independent examiners

C J Driscoll Chartered Accountants
The Old Surgery
19 Mengham Lane
Hayling Island
Hampshire
PO11 9JT

Approved by the Board of Trustees and signed on its behalf by

..... 18 February 2022
C A Middleton

German Shepherd Rescue South Limited
Independent Examiners Report to the Trustees
For the year ended 31 May 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 Company 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 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 examiners statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

.....

C J Driscoll Chartered Accountants
The Old Surgery
19 Mengham Lane
Hayling Island
Hampshire
PO11 9JT

18 February 2022

German Shepherd Rescue South Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 May 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	38,102	66,725
Other income	3	19,270	17,057
Total		57,372	83,782
Expenditure on:			
Raising funds	4	(1,279)	-
Charitable activities	5/6	(65,744)	(78,683)
Total		(67,023)	(78,683)
Net income/expenditure		(9,651)	5,099
Reconciliation of funds			
Total funds brought forward		7,802	2,703
Total funds carried forward		(1,849)	7,802

German Shepherd Rescue South Limited
Statement of Financial Position
As at 31 May 2021

	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		58,091	81,225
		58,091	81,225
Creditors: amounts falling due within one year	12	(162)	(324)
Net current assets		57,929	80,901
Total assets less current liabilities		57,929	80,901
Creditors: amounts falling due after more than one year	13	(10,843)	(24,164)
Net assets		47,086	56,737
The funds of the charity			
Unrestricted income funds	14	(1,849)	7,802
Fair value reserve		48,935	48,935
Total funds		47,086	56,737

For the year ended 31 May 2021 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 of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

C A Middleton

Trustee

18 February 2022

German Shepherd Rescue South Limited
Notes to the Financial Statements
For the year ended 31 May 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

German Shepherd Rescue South Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	38,102	51,725
Grants received	-	15,000
	38,102	66,725
	38,102	66,725

3. Other income

	2021	2020
	£	£
Unrestricted funds		
Other income	19,270	17,057
	19,270	17,057
	19,270	17,057

4. Expenditure on other trading activities

	2021	2020
	£	£
Unrestricted funds		
Incurred in seeking donations and legacies	1,279	-
	1,279	-
	1,279	-

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2021

5. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Animal Welfare Costs	55,680	69,324
Support costs	10,064	9,359
	65,744	78,683
	65,744	78,683

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
Support costs				
Animal Welfare Costs	55,680	10,064	65,744	78,683

7. Analysis of support costs

	2021	2020
	£	£
Animal Welfare Costs		
Other admin costs	3,204	2,445
Governance costs	6,860	6,914
	10,064	9,359
	10,064	9,359

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	-	2,756
Accountancy fees	162	162

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2021

9. Particulars of employees

	2021	2020
Employees	0	0
	0	0
	0	0

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

	Motor Vehicles £	Fixtures and Fittings £	Total £
Cost or valuation			
At 01 June 2020	11,024	5,047	16,071
At 31 May 2021	11,024	5,047	16,071
Depreciation			
At 01 June 2020	11,024	5,047	16,071
At 31 May 2021	11,024	5,047	16,071
Net book values			
At 31 May 2021	-	-	-
At 31 May 2020	-	-	-

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	162	324
	162	324
	162	324

13. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	10,843	24,164
	10,843	24,164
	10,843	24,164

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2021

14. Movement in funds

Unrestricted Funds

	Balance at 01/06/2020	Incoming resources	Outgoing resources	Balance at 31/05/2021
	£	£	£	£
<i>General</i>				
General	7,802	57,372	(67,023)	(1,849)
	<u>7,802</u>	<u>57,372</u>	<u>(67,023)</u>	<u>(1,849)</u>

Unrestricted Funds - Previous year

	Balance at 01/06/2019	Incoming resources	Outgoing resources	Balance at 31/05/2020
	£	£	£	£
<i>General</i>				
General	2,703	83,782	(78,683)	7,802
	<u>2,703</u>	<u>83,782</u>	<u>(78,683)</u>	<u>7,802</u>

Purpose of unrestricted Funds

General

To aid with the rescue and well being of the dogs.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	-	57,929	(10,843)	47,086
	<u>-</u>	<u>57,929</u>	<u>(10,843)</u>	<u>47,086</u>

German Shepherd Rescue South Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	-	80,901	(24,164)	56,737
	-	80,901	(24,164)	56,737

German Shepherd Rescue South Limited
Detailed Statement of Financial Activities
For the year ended 31 May 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	38,102	51,725
Grants receivable	-	15,000
	38,102	66,725
Other income		
Other income	19,270	17,057
	19,270	17,057
Total incoming resources	57,372	83,782
EXPENDITURE		
Other trading activities		
Cost of Incurred in seeking donations and legacies	(1,279)	-
	(1,279)	-
Charitable activities		
Veterinary Costs	(19,690)	(17,673)
Kennel Fees	(35,079)	(43,195)
Dog Food	(572)	(1,378)
Animal Transport	(150)	(6,942)
Dog Training	(189)	(136)
	(55,680)	(69,324)
SUPPORT COSTS		
Other admin costs		
Telephone	(594)	(517)
Postage & Stationery	(846)	(559)
Advertising	-	(559)
Protective Clothing	(297)	(264)
Computer Costs	(1,467)	(546)
	(3,204)	(2,445)
Governance costs		
Accountancy fees	(162)	(162)
Premises costs	(635)	(564)
Depreciation of owned assets	-	(2,756)
Motor and travel expenses	(2,814)	(2,584)
Other office costs	(256)	(619)
Other finance costs	(87)	(229)
Storage Costs	(2,906)	-
	(6,860)	(6,914)
Total resources expended	(67,023)	(78,683)
Net Expenditure	(9,651)	5,099