

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**

CONTENTS

FOR THE YEAR ENDED 31 May 2024

TRUSTEES' REPORT ..... 3

INDEPENDENT EXAMINER'S REPORT..... 6

STATEMENT OF FINANCIAL ACTIVITIES ..... 7

BALANCE SHEET ..... 8

NOTES TO THE FINANCIAL STATEMENTS ..... 9

**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, Waterloooville, 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 31<sup>st</sup> 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

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 £
<b>Income and endowments from:</b>				
Donations and legacies	2	52,106.44	52,106.44	145,202.28
Other	3	27,102.97	27,102.97	30,910.97
<b>Total</b>		<b>79,209.41</b>	<b>79,209.41</b>	<b>176,113.25</b>
<b>Expenditure on:</b>				
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
<b>Total</b>		<b>98,476.13</b>	<b>98,476.13</b>	<b>77,396.15</b>
<b>Net income/(expenditure)</b>		<b>(19,266.72)</b>	<b>(19,266.72)</b>	<b>98,717.10</b>
<b>Net movement in funds</b>		<b>(19,266.72)</b>	<b>(19,266.72)</b>	<b>98,717.10</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		96,006.34	96,006.34	(2,710.76)
<b>Total funds carried forward</b>		<b>76,739.62</b>	<b>76,739.62</b>	<b>96,006.34</b>

## 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	-	-	-
<b>Total fixed assets</b>		-	-	-
Current assets				
Cash at bank and in hand	9	155,080.28	155,080.28	174,329.05
<b>Total current assets</b>		<b>155,080.28</b>	<b>155,080.28</b>	<b>174,329.05</b>
Creditors: amounts falling due within one year	10	29,406.00	29,406.00	29,387.71
<b>Net current assets/(liabilities)</b>		<b>125,674.28</b>	<b>125,674.28</b>	<b>144,941.34</b>
<b>Total net assets or liabilities</b>		<b>125,674.28</b>	<b>125,674.28</b>	<b>144,941.34</b>
<b>Funds of the Charity</b>				
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
<b>Total funds</b>		<b>125,674.62</b>	<b>125,674.62</b>	<b>144,941.34</b>

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	5,052.71	1,773.54
Cost		
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

	<b>Total funds 2024</b>	<b>Total funds 2023</b>
<b>Analysis</b>	<b>£</b>	<b>£</b>
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
	<b><u>10,176.21</u></b>	<b><u>7,988.41</u></b>

## 7 Other Expenditure

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

## 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
<b>Total</b>	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
<b>Total</b>	(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	-