

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

CONTENTS

FOR THE YEAR ENDED 31 MAY 2025

Trustees' Report

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

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

	Total funds 2025	Total funds 2024
Analysis	£	£
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