

Company registration number no 8289960
Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

GERMAN SHEPHERD RESCUE ELITE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

CONTENTS

Trustees' Report	1 to 11
Statement of Trustees' Responsibilities	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 20
The following page does not form part of the accounts	
Detailed Income and Expenditure Account	21



Annual Report for Financial Period 1st January 2020 to 31st December 2020

German Shepherd Rescue Elite Ltd

Also known as:

GSRE & GSR Elite.

Registered Company Number 8289960 England & Wales

Registered Charity Number 1150928

Trustees:

Allison Clarke

Lizzy Brown

Linda Mimmack

Directors:

Allison Clarke

Lizzy Brown

Registered Office:

Gravelle Hatch House

Malacca Farm

West Clandon

Guildford

Surrey

GU4 7UQ

Secretary:

Lizzy Brown

The trustees and directors who served during the financial period, present their annual report for the period 1st January 2020 to 31st December 2020.

Structure, Governance and Management

German Shepherd Rescue Elite Limited was incorporated on 12th November 2012 as a company limited by guarantee. The company achieved charitable status on 21st February 2013.

The constitution currently adopted is contained in the Articles of Association of the company as amended 10th February 2013.

Trustees are nominated by a current trustee and if approved by the majority, accepted onto the Board of Trustees.

Objectives and Activities

The charity's objects are:

- i. for the benefit of the public to relieve the suffering of dogs in need of care and attention, primarily German Shepherd dogs or cross breeds and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals; and
- ii. to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

GSRE have predominantly taken into their care German Shepherd and German Shepherd cross dogs that have been identified as being at risk of euthanasia in council pounds or have been signed over to us by their owners who are no longer able to care for their dogs for whatever reason. All dogs in our care are given any medical treatment required which has included some costly cases. We endeavour to microchip, vaccinate and neuter all dogs whilst in our care but if not possible, for example due to a bitch's season history, we have a strict follow up procedure to ensure neutering is completed by the adopter.

Dogs in the care of GSRE are either kept in approved foster homes or commercial kennels which have been assessed and approved by a trustee. One of the kennels we use also acts as a sanctuary for some of the older, more difficult dogs that are not suited to living in a home environment.

The Charity ensures that all dogs are assessed before being placed in a home and all homes are assessed for the suitability to have one of our dogs. GSRE gives Rescue Back Up to all of our dogs; we give continued backup, advice and support to people who have adopted one of our dogs and in a case where a new home is not right for a dog, we will always take that dog back into our care. GSRE also carries out a follow up visit post adoption to ensure the dog is settling in with their new family.

GSRE now also take in Belgian Shepherd Malinois and Dutch Shepherds as there was a sudden influx of these breeds coming in as strays. Not being able to identify any reputable charities that helped these specific breeds, we felt that we were probably in the best position to care for them, being working line dogs often used alongside the German Shepherd. Having also built up a network of Police Forces and Prisons in need of working dogs, we have also established suitable outlets for many of them.

GSRE endeavour to educate the public on dog welfare and responsible ownership through its website, social media groups and when out at fundraising events.

The charity relies totally on donations, grants and fundraising income and have numerous different events aimed at increasing income and promoting the Charity.

All of this is achieved through our increasing network of approved and dedicated volunteers, all of whom are unpaid.

Achievements and Performance

We started 2020 on a positive high with the security of a healthy bank balance, a secure network of foster homes and commercial kennels for our dogs, and a strong and dedicated team of volunteers eager to help the dogs into new homes. And then Covid hit! The week we were due to attend Crufts 2020, was the same week Boris Johnson held his first Cobra meeting, and that Monday we were not even sure if Crufts would happen. It appears that cancelling Crufts at such a late stage may have caused panic, so whilst other countries were closing their borders, the dog world attended an international dog show at the NEC. This was the start of 'space', 'washing your hands' and 'sanitiser' along with a sudden increase in demand for toilet roll! A few of the larger exhibitors chose not to attend for staff safety, and whilst GSRE still benefited from attending, it was heart breaking to see the visitor numbers so reduced with many of the trade stands struggling to even cover their costs. The reality of Covid had started.

The first national lock down meant that not only did we have to stop carrying out home checks and dog assessments, but volunteers were not able to visit the dogs in the kennels unless for exceptional circumstances. All fundraising events were cancelled, walk groups had to cease, and of course people were unable to meet dogs with a view to adopt. Consideration also had to be made for the fact that vets would only see emergency cases. So along with every other reputable rescue, GSRE went into lockdown for the safety of their volunteers and supporters.

Being members of the Association of Dogs and Cats Homes (ADCH) meant we were kept fully aware of changes to the rules as we progressed through the year via the Canine & Feline Sector Group (CFSG). A Facebook group was set up for ADCH members so that we could all muck in and help each other out wherever possible. Not only did this include invaluable advice for many charities, but also enabled donations of food from major suppliers to be distributed to those rescues most in need.

The important thing throughout the year was to ensure clear communication to our volunteers, supporters and applicants. Initially everything came to a standstill apart from being allowed to travel for animal welfare reasons. This meant if a dog needed to be collected from council kennels and taken in, this was still possible. Fortunately, during the initial lock down, the number of dogs needing rescue space reduced significantly whilst the surge in demand for dogs began! Suddenly every rescue started receiving applications to adopt in vast numbers, many from people who had not properly considered the long-term needs of a dog, and the back street breeders had a field day as prices for puppies were over inflated due to the surge in demand, along with the massive increase in dogs being brought in from abroad.

Sadly, as we all know, it also led to the increase in dog theft with the thieves having the audacity to steal from people's gardens and actually attacking people when out walking with their dogs. 'Dealing' in dogs during this last year has been a highly profitable 'business' for criminals with a much lesser sentence compared to dealing drugs for example. Until dogs are reclassified and not just seen as a chattel, this will not change anytime soon.

Rescues quickly realised that we would not be seeing a large intake of dogs as long as they were being purchased as a means for exercise or children's entertainment. Sadly, we also realised that once life got back to 'normal', rescues would then be inundated with 'lock down pups'. These would be the puppies purchased with little consideration; lack of socialisation with people and other animals, lack of training, medical issues due to lack of veterinary availability, and most concerning, separation anxiety as people return to work and suddenly pup is left alone. It was not a case of IF but WHEN. Whilst a strong trickle has started at the time of writing this, the 'lock down dump' still looms on the horizon.

Many of the rescues that do home check, felt they could carry on home checking via Zoom etc. but GSRE made the decision that this was not adequate for the breeds we handle. So much of a home check is a 'feeling' and 'instinct' which just cannot be replicated through a screen. We took advantage of being allowed in people's gardens when allowed instead, with stringent guidelines for all concerned. Many rescues had to completely change their way of working as they would normally rely on visitors to their centres who would express an interest in a particular dog and then checks would be made. This included some of the larger charities who quickly had to develop online application facilities to continue operating. Rescues were allowed to deliver dogs to adopters which was possible for some rescues, especially the larger charities with paid staff and vehicles, but GSRE felt it was neither practical or appropriate to ensure proper 'meets' for our dogs and applicants.

GSRE did change the way they work with applicants meeting dogs however. Historically an applicant has been home checked, a suitable dog is identified by both parties, the applicant meets the dog and if the meet goes well, they adopt the dog and take them home. Instead, when a suitable dog was identified, a foster agreement was completed by the applicant via email, and having met the dog and taken them home, the applicant was given at least two weeks to ensure suitability. If all went well, as was the case in the majority of meets, the applicant then completed the adoption paperwork via email and transferred the donation via bank transfer.

Depending on when depended on what restrictions we were under, so if a physical follow up visit was not allowed, the volunteer who carried out the initial home check carried out a telephone follow up instead, with a planned visit when practical again. This enabled many dogs to leave the kennels making space for others in need to come in. In fact, the system has worked so well we can see no reason to revert back. Applicants have felt more comfortable being allowed to 'trial' a dog before adoption and it has allowed the charity to allow some dogs into a home for further assessment before a commitment was made.

Having survived a very strange and difficult year in terms of Covid, we are very pleased that we still managed to rehome as many dogs as we did and at no time had to turn a dog in need away. We were also very fortunate to receive a substantial grant towards running costs from Support Adoption for Pets before Covid hit, and various others during the year amounting to £39,000. Grant givers were amazingly generous to so many charities, recognising the problems we were and would be facing, and we are grateful to them all.

With our normal fundraising events such as shows and walk groups being cancelled, our volunteers were amazingly creative in finding other ways to raise funds through social media channels which were strongly supported. Our list of thanks would be endless but some of the highlights were:

Pippa's Walking for Arthurs
Rescue Your Rescue
GSRE Furry Jumpers
Christmas Bauble for the GSRE Christmas Tree.

Many other raffles, auctions, photo competitions and online dog shows were run, including an Easter and Christmas raffle run by Fabulous Finn, our Patron. We are so grateful to you all as every penny really does matter.

Unfortunately, due to Covid, and despite many worthwhile petitions reaching the debate stage, quite a few have been postponed. This included Tuk's Law, which GSRE have been supporting, which requires vets to scan prior to euthanasia for Rescue Back Up (RBU) and confirm keeper details.

GSRE were asked to join the campaign in memory of Jo-Jo, a beautiful young girl that was adopted from GSRE and put to sleep by a vet who had not checked her microchip. Had she done this, she would have seen that not only was the dog not registered to the person who had taken her in, but that she also had Rescue Back Up. Jo-Jo did not deserve to die and was murdered the very same day we had arranged for her to come back to our kennels. It appears euthanasia was quicker than the journey!

Following the draft Animal Welfare (Sentencing and Recognition of Sentience) Bill that was put out to consultation in December 2017, the Animal Welfare (Sentencing) Bill was published on 26 June 2019, and fortunately made it through Parliament in time to receive Royal Assent. The Bill comes into force 29th June 2021 and makes provision for the maximum penalty for certain offences under the Animal Welfare Act 2006 to be increased from 6 months to up to 5 years, as well as unlimited fines. This is a landmark victory in animal protection and was led by Chris Loder MP who had substantial support, including from our own Patron Fabulous Finn. The law goes by many names but is best known as Finn's Law Part 2 following on from their success of Finn's Law which specifically related to increasing the sentence for attacks on service animals and preventing the claim of self-defence.

We were assured during the opening of Parliament that the Government is committed to their pledges for high standards of animal welfare and suggest our departure from the EU has provided us with a better opportunity. Covid has put a spotlight on animal welfare from the support and comfort provided by pets. They have primary legislation planned and intend to introduce a series of bills, focusing on; sentience, animals kept here in the UK, and the welfare of animals abroad.

We are told there is a new expert committee for animal 'sentience'. It is so important that pets are recognised as 'living beings' rather than a 'chattel'. The rise in dog thefts highlights this as families are devastated by the pet being stolen. Sentences need to be increased to deter the crime in the first place.

"At the heart of our reform programme is our commitment to recognise in law the sentience of animals.... Explicitly recognising and enshrining animals as sentient beings in law will be at the very heart of central government decision making going forward."

Some other key points from the "Action Plan For Animal Welfare" of 12.5.21:

"We committed to cracking down on puppy smuggling in our manifesto. We will legislate to reduce the number of pet dogs, cats and ferrets that can be moved under the pet travel rules which apply to non-commercial movements. This will prevent unscrupulous traders from exploiting our pet travel rules."

"We will crack down on pet theft, which is reported to have increased markedly since the start of the pandemic, knowing the devastating impact this offence, and the fear of it, can have on families and pet owners."

"We will introduce compulsory cat microchipping to ensure lost or stolen cats can be reunited with their owners as quickly as possible. In addition, we are reviewing the operation of the current microchip database systems, which also apply to dogs, with a view to introducing improvements."

"We are also considering reforms to provide greater assurance that microchip database information is checked appropriately, for example in cases where healthy dogs are presented to vets for euthanasia, as campaigned for via the 'Tuk's Law' movement."

These are all positive steps and hopefully will move UK animal welfare forward, especially for our dogs. We are also assured that the licensing of rescues is high on the agenda which is key to exposing 'rogue rescues'. Initial consultations began in October 2019 but we are told is being progressed. GSRE fully support the licensing of rescues as it has been a long time coming.

2020 was a very strange and challenging year for all rescues and GSRE are pleased to have come through it in a healthy position without having compromised any of our standards. 2021 will bring its own challenges as life starts to return to the 'new normal', but with our strong team of dedicated volunteers and supporters we will continue to face any new challenges head on.

The trustees would like to thank every person involved with GSRE who makes it possible to continue to help this wonderful breed; from the dedicated team of volunteers, the wonderful people who regularly support our fundraising activities, through to the people who have adopted dogs through us, giving them a place in their hearts and homes. Team GSRE is key!

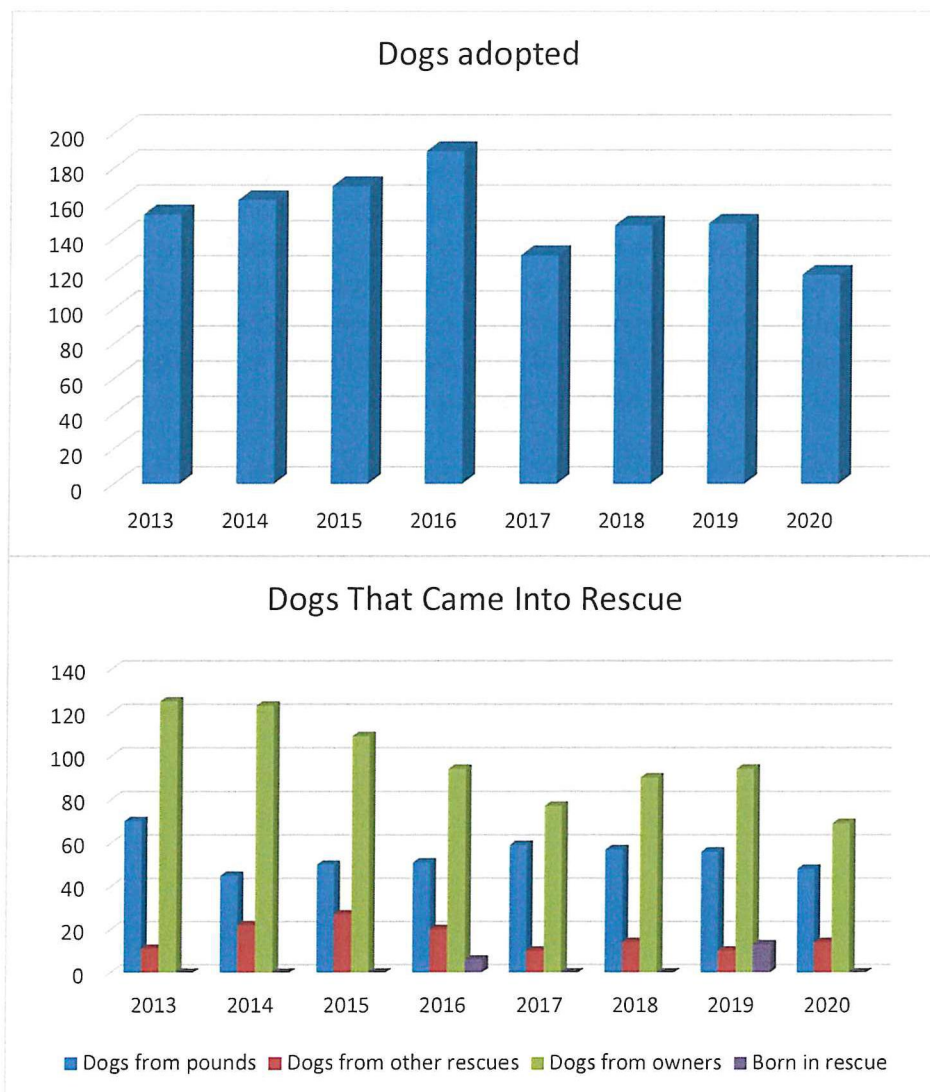
Statistics

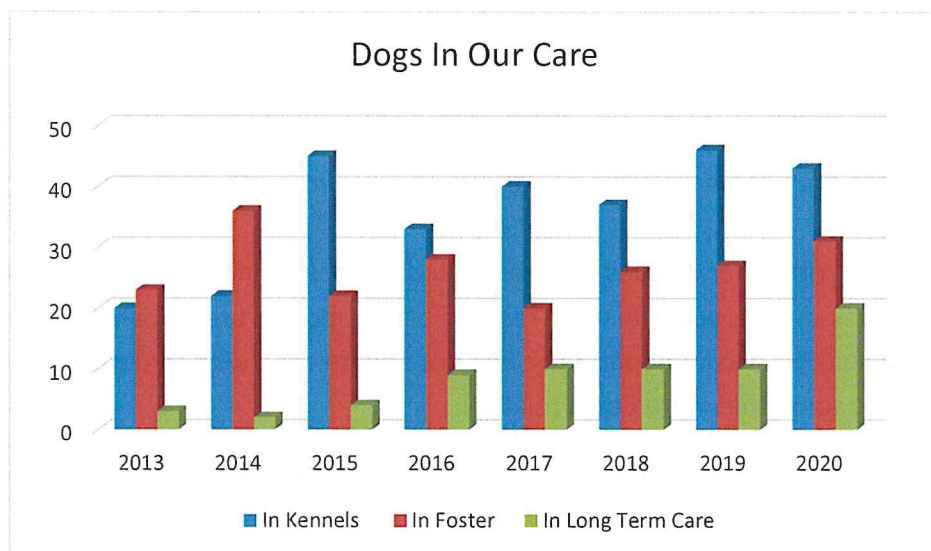
A total of 119 dogs were adopted from us during this period finding their forever home.

In total we took in 131 dogs during the same period:

- 48 of these dogs came from the pounds where they may otherwise have been put to sleep.
- 14 came in from other rescues who requested our help as a breed specific rescue.
- 69 from their owners with the usual reasons of relationship breakdowns, long working hours, unsuitable accommodation or just not able to cope with the breed. Of course, there were some that were Covid related.

As at the 31st December 2020, GSRE had a total of 94 dogs in their care. 48 of these were in approved commercial kennels we regularly work with and 46 were in GSRE approved foster homes. Of these dogs 20 are permanently in our care, with 15 in foster and 5 in the kennels we use as a sanctuary. This is the most we have ever held but were fortunate to be in a position to be able to ensure their safety.





Financial Review

The accounts as filed at Companies House follow this report.

GSRE relies totally on donations, grants and fundraising events to continue to operate. Grants have been few and far between in recent years as most grant givers like to give for a project where they can see a finished item rather than for running costs for kennel and vet fees, however we had a super start to 2020 with a £20,000 grant from 'Support Adoption for Pets', arriving in March to put against running costs. This could not have been better timed with the onset of lockdown and therefore the threat of reduced income as fundraising events were cancelled and dogs sat in our care unable to be adopted at various times during the year.

In total GSRE received a total of £39,000 in grants during 2020, with many grant givers recognising the situation rescue charities were facing and, in addition to their normal grants, many were offering emergency grants for running costs. We are grateful to all those who granted the charity money and express our sincerest gratitude.

From the start we promised to be totally transparent with the accounts as we believe honesty and openness is a major factor in the tremendous support we have behind us and essential to maintain a professional reputation.

Income Received

The table below is a breakdown of the income received for the financial period.

Income Source	2020 £	2020 %	2019 £	2019 %	2018 £	2018 %
Donations	£75,474	39%	£85,075	41%	£46,461	31%
Grants	£39,000	20%	£0	0%	£2,500	1.5%
Legacy	£10,000	5%	£9,660	5%	£1,000	0.5%
Adoption donations	£23,170	12%	£35,297	17%	£30,715	21%
Donations from dog's previous owner	£5,395	2.5%	£6,820	3%	£5,250	3.5%
Merchandise sales through website	£4,459	2%	£5,277	2.5%	£4,300	3%
Merchandise sales at shows	£1,561	1%	£3,965	2%	£6,141	4%
Collections at shows & other fundraising events	£1,323	1%	£12,293	6%	£11,193	7.5%
Sponsored activities	£7,932	4%	£11,447	5.5%	£10,182	7%
Raffles & auctions	£5,213	2.5%	£3,089	1.5%	£2,477	2%
Walk group collections and fundraising	£2,962	1.5%	£10,901	5%	£8,378	6%
Show activities – dog shows, fastest recall	£745	0.5%	£4,653	2%	£3,563	2%
Gift Aid	£15,489	8%	£17,421	8.5%	£14,834	10%
Bank Interest	£106	0%	£117	0%	£47	0%
Agria Commission (insurance plans)	£2,621	1%	£2,400	1%	£2,158	1%
Total	£195,450	100%	£208,415	100%	£149,199	100%

Expenses

The important thing in rescue is to ensure there are enough funds available to pay for the costs incurred and have contingency funds in case of unforeseen circumstances.

As always GSRE's biggest cost in 2020 was for commercial kennels, but without them GSRE would not be as successful as they are. Having kennels around the country make them more accessible geographically to both adopters and dogs. We are very fortunate to have good working relationships with the kennels we use, their first love being German Shepherds, and many of the kennels go above and beyond their duty of care for our dogs to enrich their lives and enable them to find their forever home wherever possible.

Despite the difficulty of vets only being available for emergency operations at the start of the first lock-down, and still not being able to actually go into the vets with the dogs, GSRE has managed to continue to ensure all of our dogs are microchipped, vaccinations started, and in many cases, neuters and spays carried out. We have been fortunate that the vets we work with are very understanding of the needs of a rescue and support the work we do.

Veterinary costs for 2020 included surgery for Bo, a young female Malinois who was just a year old when she arrived in our care. Bo's owner had put a post on Facebook offering her to anybody rather than pay for the surgery she required for a persistent right aortic arch. This is a congenital condition that can affect oesophageal function in some dogs and was affecting Bo. She could only intake liquid food whilst in a standing position. After a discount from Fitzpatricks, Bo surgery amounted to £3,847. Bo came through the surgery and is now as healthy and normal as any other dog. She loves life and is living it to the full.

Cost Source	2020 £	2019 £	2018 £	
Kennel costs	£112,398	£112,730	£105,053	
Food costs	£1,200	£1,511	£808	Special diets and puppy food
Vet costs	£29,585	£26,590	£20,927	Breakdown for 2020: £ 2,821 vaccinations £ 183 microchipping £ 6,222 neuters and spays £20,359 other medical treatment
Equipment costs	£294	£274	£0	Includes bedding and toys for puppies and toys for working dogs training
Cost of merchandise	£2,715	£4,034	£5,075	Includes purchase of stock and postage and packaging
Fundraising costs	£965	£2,816	£2,422	Includes printing of promotional material, entry into shows such as Crufts.
Overhead costs	£1,963	£2,544	£2,944	Insurance, subscriptions, and bank charges such as Virgin Money Giving & Paypal
Total	£149,120	£150,499	£137,229	

Our Community Account with Barclays Bank started to incur bank charges from 15th January 2019, for example, £1.50 per cheque deposited. All electronic deposits and credits continue to be free of charge so, we do encourage donations to be made online wherever possible and have managed to keep costs to a minimum.

Donations received through Virgin Money Giving incur a small transaction fee and a card fee however, having introduced an option for the donor to cover the administration cost as well has indeed saved the charity costs. Virgin Money Giving also collects Gift Aid for the charity and Gift Aid claims are also made directly by GSRE on a quarterly basis for direct donations. We also operate the GADS top up scheme for smaller donations.

GSRE utilise an online database which enables us to fully track all the dogs' movements from entering our care to their new home, whilst collating all relevant information with regards to assessments, medical history where available and medical treatments given. It also enables us to keep a full database of adopters and volunteers with home check reports and follow up information. This does incur a monthly charge but is invaluable.

Reserves Policy & Funds Held

Our aim is to keep unrestricted reserves equivalent to at least 3 months average expenditure. The reserves are needed to meet the working capital requirements of the charity should the source of funds significantly decrease for any reason for a short period of time.

Total funds at 31.12.20	<u>£141,374</u>
-------------------------	-----------------

Summary and the Future

2020 was a very different year for GSRE due to Covid but with the support of our volunteers and supporters, and our ability to adjust systems and processes, GSRE have come through it as strong as when we entered. GSRE could not exist without our volunteers and supporters, and we may not say it enough, but we really do appreciate everything that you do to make it possible for us to help as many dogs as we do. It does not matter how much or how little as every penny and every minute really does count.

Covid has united ADCH rescues even more than before, and we recognise that we must stand strong as one voice for the animals to protect the rescue sector and in the pursuit of an end to irresponsible animal ownership and animal cruelty. GSRE will continue to face challenges head on and continue to ensure our integrity and standards.

The dogs will always be our priority and we will continue to be their voice.

Thank you all!

Approved by the Trustees on 1 July 2021 and signed on their behalf by:



Elizabeth Brown
Trustee, Director and Company Secretary

GERMAN SHEPHERD RESCUE ELITE LIMITED

Year ended 31 December 2020

Statement of Trustees' Responsibilities

The trustees (who are also the directors of German Shepherd Rescue Elite Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and regulations 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the Trustees of the Charity on 1 July 2021 and signed on its behalf by:



Elizabeth Brown
Chair

Independent Examiner's Report to the Trustees (Directors) of German Shepherd Rescue Elite Limited

I report on the accounts of the German Shepherd Rescue Elite Limited for the year ended 31 December 2020 which are set out on pages 14 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the charity's accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect:
 - accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
 - the accounts do not accord with those records; or
 - the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
 - the accounts have not been prepared in accordance with the Charities SORP (FRS102).
2. 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.

Signed:



Claire Phillips FCCA
Independent Examiner
Suite 1, The Limewood Suite
5 Park Square
Scunthorpe
North Lincolnshire
DN15 6JH
Date: 2 July 2021

**Statement of Financial Activities for the year ended 31 December 2020 (including
Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

		Unrestricted Funds	Restricted Funds	Total 2020 Funds	Total 2019 Funds Unrestricted
	Notes	£	£	£	£
Income and endowments					
Donations and legacies	3	168,528	-	168,528	154,273
Investment income	4	106	-	106	117
Charitable activities	5	2,621	-	2,621	2,400
Other trading activities	6	24,194	-	24,194	51,625
Total income		195,449	-	195,449	208,415
Expenditure					
Expenditure on charitable activities	7,9	145,441	-	145,441	143,649
Expenditure on raising funds	8,9	3,680	-	3,680	6,850
Total expenditure		149,121	-	149,121	150,499
Net income/(expenditure)		46,328	-	46,328	57,916
Net movement in funds		46,328	-	46,328	57,916
Reconciliation of Funds					
Total funds brought forward		95,046	-	95,046	37,130
Total funds carried forward		141,374	-	141,374	95,046

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

The notes on pages 16 to 20 form part of these financial statements

Balance Sheet as at 31 December 2020

	Notes	£	2020 £	£	2019 £
Fixed Assets					
Tangible Assets			-		-
Current Assets					
Stocks	11	3,154		3,726	
Debtors	12	6,372		8,315	
Cash at bank & in hand		146,881		96,615	
		<u>156,407</u>		<u>108,656</u>	
Creditors: Amounts falling due within one year	13	15,033		13,610	
		<u>15,033</u>		<u>13,610</u>	
Net current assets			141,374		95,046
Total net assets			<u>141,374</u>		<u>95,046</u>
Funds of the charity:					
Restricted income funds			-		-
Unrestricted funds:					
General purpose fund	14		141,374		95,046
Total Funds	15		<u>141,374</u>		<u>95,046</u>

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 directors 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 and in accordance with FRS102 SORP.

The financial statements were approved by the Trustees and authorised for issue on 1 July 2021 and are signed on behalf of the Board by:



**Elizabeth Brown – Chair
Trustee**

The notes on pages 16 to 20 form part of these financial statements.

Notes to the Financial Statements for the year ended 31 December 2020**1. Basis of preparation**

German Shepherd Rescue Elite Limited is a registered charity, registration number 11509281, company number 8289960, registered in the United Kingdom. The address of the registered office is Gravelle Hatch House, Malacca Far, West Clandon, Surrey, GU4 7UQ.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

2. Accounting policies**Income and endowments**

- All grants and voluntary income are accounted for gross where receivable, as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation. For legacies, entitlement is taken as the date on which notification has been made by the Executors to the Trustees that a distribution will be made. In the case of performance related grants, income is only recognised to the extent that the charity has earned the right to consideration by its performance.
- Tax reclaims on donations and gifts. Any incoming resources from tax reclaims are included in the Statement of Activities at the same time as the donation or gift to which they relate.
- Income from charitable activities is accounted for when earned.
- Investment income is included in the accounts when receivable.

Expenditure

- All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. Expenditure includes any VAT which cannot be fully recovered. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2020

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Assets

- Stocks held for sale are measured at the lower of cost or net realisable value.
- Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be achieved.
- Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

- Liabilities are recognised where it is more than likely that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
- The charity has creditors which are measured at settlement amounts less any trade discounts.
- The charity only has basic financial instruments. Basic financial instruments are accounted for on initial recognition at transaction value and subsequently measured at their settlement value.

Fund Accounting

Funds held by the charity are:

- i. Unrestricted general funds – these are funds which can be used in accordance with the aims of the charity at the discretion of the trustees.
- ii. Restricted funds – these are funds arising from donations, contracts and grants received in respect of specific projects.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2020

3. Income from Donations

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Donations	104,039	-	104,039	127,192
Grants	39,000	-	39,000	-
Legacies	10,000	-	10,000	9,660
Gift Aid reclaimed	15,489	-	15,489	17,421
	<u>168,528</u>	<u>-</u>	<u>168,528</u>	<u>154,273</u>

4. Investment income

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Bank interest	106	-	106	117
	<u>106</u>	<u>-</u>	<u>106</u>	<u>117</u>

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Commission	2,621	-	2,621	2,400
	<u>2,621</u>	<u>-</u>	<u>2,621</u>	<u>2,400</u>

6. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Fundraising income	24,194	-	24,194	51,625
	<u>24,194</u>	<u>-</u>	<u>24,194</u>	<u>51,625</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Costs of charitable activities	144,750	-	144,750	142,813
Support costs	691	-	691	836
	<u>145,441</u>	<u>-</u>	<u>145,441</u>	<u>143,649</u>

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2020

8. Expenditure on raising funds by fund type

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	Unrestricted £
Incurring seeking donations	965	-	965	2,816
Other trading activities	2,715	-	2,715	4,034
	<u>3,680</u>	<u>-</u>	<u>3,680</u>	<u>6,850</u>

9. Expenditure on charitable activities by Activity Type

	Activities undertaken directly	Support costs	Total 2020	Total 2019
	£	£	£	£
Animal welfare	144,750	-	144,750	142,813
Governance costs	-	691	691	836
	<u>144,750</u>	<u>691</u>	<u>145,441</u>	<u>143,649</u>

10. Independent Examination Fees

	Total 2020	Total 2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the accounts	-	-
	<u>-</u>	<u>-</u>

11. Stock analysed between activities

	Stock for resale	Donated goods for resale	Total
	£	£	£
Other trading activities			
At 1 January 2020	3,726	-	3,726
Added in period	2,143	-	2,143
Expensed in period	(2,715)	-	(2,715)
At 31 December 2020	<u>3,154</u>	<u>-</u>	<u>3,154</u>
At 31 December 2019	<u>3,726</u>	<u>-</u>	<u>3,726</u>

12. Debtors

	Total 2020	Total 2019
	£	£
Debtors	-	-
Prepayments and accrued income	6,372	8,315
	<u>6,372</u>	<u>8,315</u>

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2020

13. Creditors: Amounts falling due within one year

	Total 2020	Total 2019
	£	£
Trade creditors	15,033	13,599
Accruals	-	11
	<u>15,033</u>	<u>13,610</u>

14. Analysis of charitable funds

Unrestricted funds	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General Fund	<u>95,046</u>	<u>195,449</u>	<u>(149,121)</u>	<u>141,374</u>

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	-	-
Current assets	156,407	-	156,407
Current liabilities	(15,033)	-	(15,033)
	<u>141,374</u>	<u>-</u>	<u>141,374</u>

16. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

17. Trustees remuneration and expenses

	Total 2020	Total 2019
	£	£
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-
	<u>-</u>	<u>-</u>

No Trustee had any personal interest in any contract or transaction entered into by the charity during the year (2019 – NIL).

18. Taxation

As a charity the company is exempt from Corporation Tax.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Management Information for the year ended 31 December 2020

The following pages do not form part of the accounts

GERMAN SHEPHERD RESCUE ELITE LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	£	2020 £	£	2019 £
Income				
Donations		104,039		127,192
Fund generation activities		24,194		51,625
Legacies		10,000		9,660
		<u>138,233</u>		<u>188,477</u>
Other operating income				
Grants	39,000		-	
Sundry income	2,621		2,400	
Gift Aid	15,489		17,421	
	<u>57,110</u>		<u>19,821</u>	
Administrative expenses				
Kennel costs	112,398		112,730	
Vet costs	29,585		26,590	
Food costs	1,200		1,511	
Bedding Costs	-		80	
Toys and equipment costs	294		194	
Subscriptions	593		1,023	
Legal and professional fees	48		-	
Bank charges	643		836	
Insurances	680		685	
Cost of fund generation activities	3,680		6,850	
		<u>(149,121)</u>		<u>(150,499)</u>
Operating surplus		46,222		57,799
Interest receivable and similar income				
Bank interest received	106		117	
		<u>106</u>		<u>117</u>
Net income		<u>46,328</u>		<u>57,916</u>