

GERMAN SHEPHERD RESCUE ELITE LIMITED
(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

GERMAN SHEPHERD RESCUE ELITE LIMITED

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Annual Report for Financial Period 1st January 2021 to 31st December 2021

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

Secretary:

Lizzy Brown

Registered Office:

Gravelle Hatch House

Malacca Farm

West Clandon

Guildford

Surrey

GU4 7UQ

The trustees and directors who served during the financial period, present their annual report for the period 1st January 2021 to 31st December 2021.

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 is also proactive and supportive of relevant animal welfare legislation and campaigns.

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

2021 was a strange year with the knock-on effect of the Covid pandemic. The year started pretty much as 2020 ended. Rescues realised during 2020, 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 started a year ago, the flood of dogs has become worse than any of us could have imagined. Sadly, on the other side of the coin, applicants looking to adopt do not seem to appreciate the dogs in our care at present need time to unpack their problems and will need continued help; nearly everyone wants the perfect dog and are quick to want to return them if an issue does crop up. Some reasons are genuine but when they tell you the dog is barking too much playing along the fence line with the dog next door, you begin to wonder what society is becoming.

GSRE changed the way they worked with applicants meeting dogs in 2020. 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. This system worked so well, we have continued to use it as the standard procedure for adopting a dog. 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.

Whilst there were not so many grants available in 2021, GSRE has remained in a financially secure position thanks to a very generous legacy and some fantastic fundraising from our volunteers and supporters. Fundraising events started up again which had amazing attendance as everyone was bored of being at home, and walk groups were able to restart meeting. Our list of thanks would be endless but some of the highlights were:

Pippa's Amble for Aria

Walking in Memory of Pippa and the little Mo's

Christmas Star for the GSRE Christmas Tree

Along with amazing auctions and raffles that continued to raise magnificent funds, GSRE finished the year with good reserves to continue for the dogs in their care. We are so grateful to you all as every penny really does matter.

In terms of dog numbers, dog adoptions were up from 2020 as expected, but the number of dogs in our care at the end of the year was higher than ever before. As this is written, we are in a position for the first time in our existence, where we have dogs on waiting lists, including those waiting to come in from council kennels who have been picked up as strays. Sadly, it is not down to financial restriction, but space restriction. All the commercial kennels we use are full to capacity, as are our foster homes, and whilst we have endeavoured to find other commercial kennels, of course because travel restrictions have been lifted, they are also not able to offer us space as they are fully booked with private customers.

Due to Covid, and despite many worthwhile petitions reaching the debate stage, quite a few were postponed in 2020. 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. Following on from the Queen's speech in May 2021, we were very pleased to see the publication of the Government's Action Plan for Animal Welfare, which included a commitment to improve microchip database information systems and put in place appropriate checks in veterinary surgeries to scan microchips for key information, including RBU, where healthy dogs are presented for euthanasia. Thanks to the campaigning of Tuk's Law, this simple change could save thousands of lives of healthy dogs in years to come. A consultation, which incorporated addressing many concerns from all stakeholders, was issued in March 2022, so it is good to see this progressing.

The Animal Welfare (Sentencing) Bill came 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. 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.

The Animal Welfare (Sentencing) Act 2022 came into force the 28th April 2022.

"An Act to make provision for an Animal Sentencing Committee with functions relating to the effect of government policy on the welfare of animals as sentient beings."

The Act legally recognises that animals are living, feeling beings with complex thoughts and emotions, each able to experience pain, fear, love, and joy. It will require that the UK government consider the welfare needs of animals as sentient beings when making and implementing policies – which could help protect them from abuse or harm.

Some other key points from the "Action Plan For Animal Welfare" of 12.5.21 which are still in the making:

"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.”

The Animal Welfare (Kept Animals) Bill is currently progressing through Parliament.

“A Bill to make provision about the welfare of certain kept animals that are in, imported into, or exported from Great Britain.”

- Part 2 covers “Dogs Attacking or Worriying Livestock” which saw a dramatic increase in 2020/21 due to the number of dogs purchased by irresponsible owners with little research or thought.
- Part 3 covers “Other Provisions about Kept Animals”.
 - Part 3 (43) covers “Taking of Pets”. This allows a sentence for Pet Theft to carry a custodial sentence of up to 5 years, and/or a fine.
 - Part 3 (45) covers “Importation of dogs, cats and ferrets” working towards a “reduction in limit on non-commercial movement”, ensuring no more than 5 animals can be moved in a single vehicle. Campaigners are fighting for this to be reduced to 3 to prevent widespread Puppy Smuggling.
 - Part 3 (46) covers “powers relating to importation of certain dogs, cats and ferrets” which will restrict the importation of a relevant animal which:
 - Is below a specified age (6 months),
 - Has been mutilated (for example, ear cropping and tail docking), or
 - Is more than a specified number of days pregnant.

There is still a long way to go but it is so good to see there are positive steps in the right direction which will hopefully move UK animal welfare forward strongly, especially for our dogs. Whilst we were also assured that the licensing of rescues is high on the agenda, key to exposing ‘rogue rescues’, and despite initial consultations back in October 2019, there seems to have been little movement since in England. Scotland are way ahead, updating The Animal Welfare (Licensing of Activities Involving Animals) (Scotland) Regulations 2021, incorporating “operators of animal welfare establishments (AWEs)”, which covers animal rehoming centres or animal sanctuaries. We hope this is something England will be accelerating through as GSRE fully supports the licensing of rescues.

2021 was a very challenging year for all rescues dealing with vast numbers of unwanted dogs, and sadly it is not relenting in 2022. GSRE has come through it in a financially viable position without having compromised any of our standards. What all rescues are severely lacking at present, is good homes for these dogs to make their forever home. Sadly, they are few and far between at present meaning turnaround of dogs is limited whilst waiting lists for our help build up. This is not the ‘new normal’, but the fallout of the Covid Pandemic, which was expected, but not on the scale we are seeing. With our strong team of dedicated volunteers and supporters we will continue to face all 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!

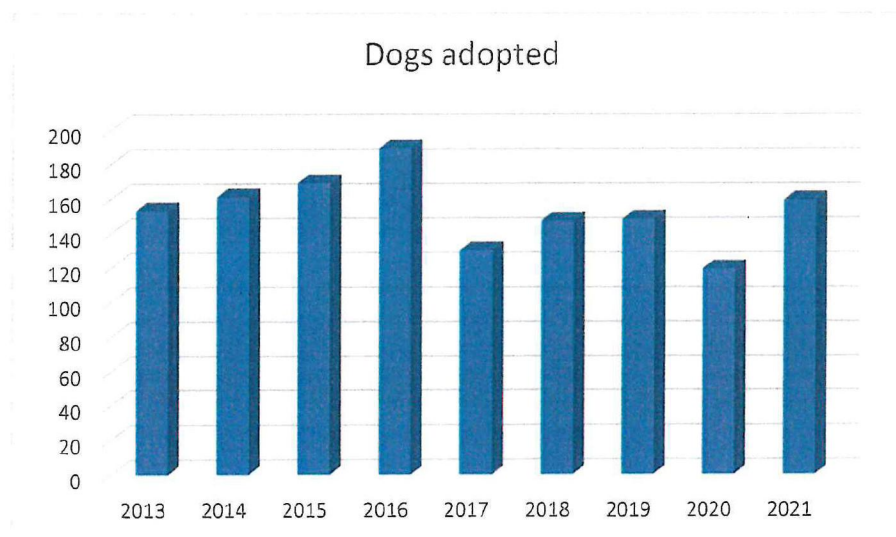
Statistics

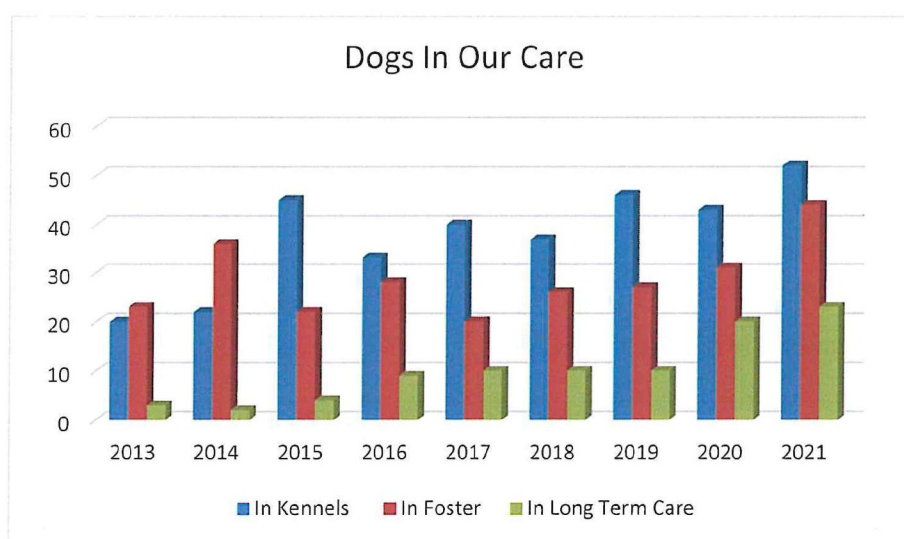
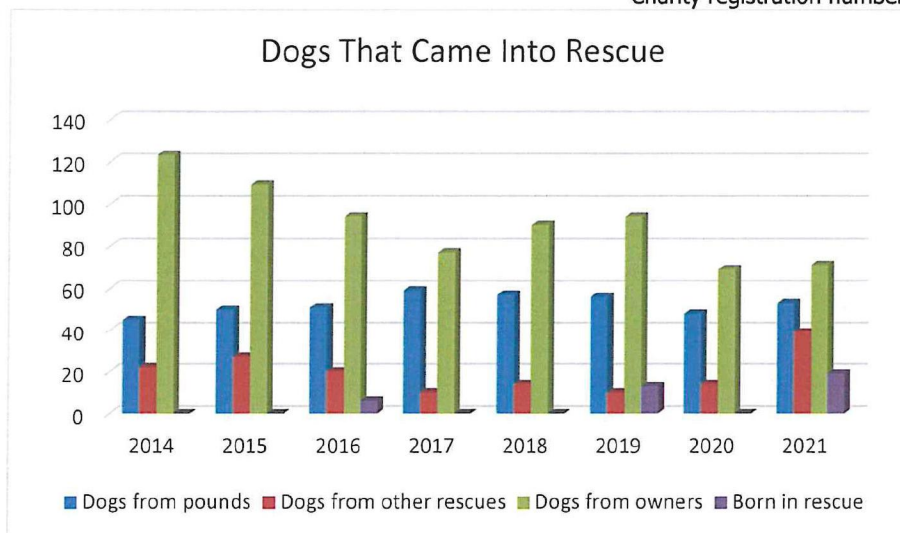
A total of 159 dogs were adopted from us during this period finding their forever home.

In total we took in 182 dogs during the same period:

- 53 of these dogs came from the pounds where they may otherwise have been put to sleep.
- 39 came in from other rescues who requested our help as a breed specific rescue. This figure also includes 10 dogs that came from the police having been signed over or seized by the police. In many cases the police removed the dog for the dog's safety!
- 71 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.
- 19 puppies were born within in the rescue.

As at the 31st December 2021, GSRE had a total of 119 dogs in their care. 57 of these were in approved commercial kennels we regularly work with and 62 were in GSRE approved foster homes. Of these dogs 23 are permanently in our care, with 18 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.

Income Received

GSRE relies totally on donations, grants, and fundraising events to continue to operate. Having been very lucky in grant income in 2020, 2021 was a much 'drier' year having got the initial emergency of the pandemic out of the way. In total GSRE only received a total of £2,000 in 2021 compared to £39,000 during 2020. However, totally unexpected, GSRE received a total of £53,207 in legacies during 2021.

The other staggering income figure that should be highlighted, was generated from online raffles and auctions which raised an amazing £30,181 during 2021. A special thanks must go to Angie Roberts for the time and commitment she put into running these fundraisers.

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.

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

Income Source	2021 £	2021 %	2020 £	2020 %	2019 £	2019 %
Donations	£71,570	28%	£75,474	39%	£85,075	41%
Grants	£2,000	0%	£39,000	20%	£0	0%
Legacy	£53,207	21%	£10,000	5%	£9,660	5%
Adoption donations	£37,050	14.5%	£23,170	12%	£35,297	17%
Donations from dog's previous owner	£6,360	2.5%	£5,395	2.5%	£6,820	3%
Merchandise sales through website	£3,748	1.5%	£4,459	2%	£5,277	2.5%
Merchandise sales at shows	£2,236	1%	£1,561	1%	£3,965	2%
Collections at shows & other fundraising events	£6,218	2.5%	£1,323	1%	£12,293	6%
Sponsored activities	£9,622	4%	£7,932	4%	£11,447	5.5%
Raffles & auctions	£30,181	12%	£5,213	2.5%	£3,089	1.5%
Walk group collections and fundraising	£5,499	2%	£2,962	1.5%	£10,901	5%
Show activities – dog shows, fastest recall	£7,621	3%	£745	0.5%	£4,653	2%
Gift Aid	£18,413	7%	£15,489	8%	£17,421	8.5%
Bank Interest	£14	0%	£106	0%	£117	0%
Agria Commission (insurance plans)	£2,177	1%	£2,621	1%	£2,400	1%
Total	£255,916	100%	£195,450	100%	£208,415	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 2021 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.

Vets were more accessible in 2021 after having only being available for emergency operations at the start of the first lock-down, and not being able to actually go into the vets for most of 2021. There is a definite shortage of qualified vets in the UK as a result of Brexit and the pandemic, which means many practices are understaffed with greater demand from the absurd increase in companion pets purchased in 2020.

The knock-on effect for GSRE is that it is not always possible to get an appointment within a few days of a new dog arriving, which immediately extends the dog's stay before we start. However, we have 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 2021 were much higher than an average year, partly due to the increase of dogs in our care, and partly due to a couple of dogs needing major surgery. Cooper required shoulder surgery at Fitzpatrick's costing £5,116 plus hydrotherapy for his recovery. Aria was our other candidate for major surgery in 2021. Having come in via a vet she had been taken to for euthanasia at 1 year old. She required surgery on both of her knees due to the neglectful state she had been kept. In total, including all physio, a total of £8,689 was incurred but Aria is now a happy young dog in a loving, forever home who deserved her chance at life.

An accumulation of other minor surgeries required for dogs that had not been given adequate care before coming to us, quickly mounted up but GSRE has always ensured that the dogs in our care receive the medical treatment they are entitled to.

The table below is a breakdown of expenses incurred during the financial period.

Cost Source	2021 £	2020 £	2019 £	
Kennel costs	£146,805	£112,298	£112,730	
Food costs	£1,981	£1,200	£1,511	Special diets and puppy food
Vet costs	£51,049	£29,585	£26,590	Breakdown for 2021: £ 4,979 vaccinations £ 447 microchipping £ 6,793 neuters and spays £38,830 other medical treatment
Equipment costs	£168	£294	£274	Includes bedding and toys for puppies and toys for working dogs training
Cost of merchandise	£2,310	£2,715	£4,034	Includes purchase of stock and postage and packaging
Fundraising costs	£2,092	£965	£2,816	Includes printing of promotional material, entry into shows such as Crufts.
Overhead costs	£1,777	£1,963	£2,544	Insurance, subscriptions, and bank charges such as Virgin Money Giving & Paypal
Total	£206,182	£149,120	£150,499	

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.

Virgin Money Giving was our main fundraising platform since we started in 2012, however in 2021, with not a lot of notice, they decided to withdraw their services from the market at the same time their sponsorship of the London Marathon ended. With much research into suitability and costs, GSRE decided to move to Invest My Community, a smaller and lesser known, fundraising platform, however it is a much more personal service who are looking to expand their services available to charities which could be very beneficial in the future. Whilst costs are slightly more expensive than VMG, and reporting facilities still need improvement, we are finding IMC to be a reliable and cost-effective solution at present. IMC also submit Gift Aid claims for the charity, the only difference being that the money comes directly from HMRC to the charity rather than via the platform as was the case with VMG.

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

Normally our aim is to keep unrestricted reserves equivalent to at least 3 months average expenditure, however due to the slow-down in the number of dogs being rehomed, we have decided to increase this to at least 6 months. 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 31.12.21	<u>£191,108</u>
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Summary and the Future

2021 was a very challenging year for GSRE with the fallout from Covid. The number of dogs we are dealing with beyond anything rescues have seen before, and the result of a failing society in more ways than one. So many puppies and dogs were purchased during lockdown with little thought or research, and so many people think it is acceptable to just get rid of the dog when it becomes an inconvenience, or they cannot meet their dog's needs. The mentality is that rescues are expected to pick up the flack as that is what we are there for!

With the continued commitment of our volunteers and supporters, and our ability to adjust systems and processes, GSRE came through 2021 as strong as when we entered financially, however, 2022 will continue to be a challenge and it may take a good year before rescues return to any sort of normality in terms of the volume of dogs we are dealing with. This can be mentally challenging at times as we cannot always take the urgent cases into our care due to space restrictions.

The biggest challenge of 2022 will be securing the experienced and committed homes for the dogs in our care, as availability compared to demand is at its lowest at present. This is further exasperated by the 'Cost of Living Crisis' so many families are now facing. 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.

GSRE, along with other ADCH rescues, will continue to stand strong as one voice for the animals to protect the rescue sector and 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 30th June 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'Elizabeth Brown', with a long horizontal flourish extending to the right.

Elizabeth Brown
Trustee, Director and Company Secretary

GERMAN SHEPHERD RESCUE ELITE LIMITED

Year ended 31 December 2021

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 30th June 2022 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 2021 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 you as 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA).

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: 4 July 2022

GERMAN SHEPHERD RESCUE ELITE LIMITED

**Statement of Financial Activities for the year ended 31 December 2021 (including
Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

		Unrestricted Funds	Restricted Funds	Total 2021 Funds	Total 2020 Funds
	Notes	£	£	£	Unrestricted £
Income and endowments					
Donations and legacies	3	188,600	-	188,600	168,528
Investment income	4	14	-	14	106
Charitable activities	5	2,177	-	2,177	2,621
Other trading activities	6	65,125	-	65,125	24,194
Total income		255,916	-	255,916	195,449
Expenditure					
Expenditure on charitable activities	7,9	201,780	-	201,780	145,441
Expenditure on raising funds	8,9	4,402	-	4,402	3,680
Total expenditure		206,182	-	206,182	149,121
Net income/(expenditure)		49,734	-	49,734	46,328
Net movement in funds		49,734	-	49,734	46,328
Reconciliation of Funds					
Total funds brought forward		141,374	-	141,374	95,046
Total funds carried forward		191,108	-	191,108	141,374

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

Balance Sheet as at 31 December 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible Assets			-		-
Current Assets					
Stocks	11	4,145		3,154	
Debtors	12	6,651		6,372	
Cash at bank & in hand		199,164		146,881	
			<u>209,960</u>	<u>156,407</u>	
Creditors: Amounts falling due within one year	13	18,852		15,033	
Net current assets			191,108		141,374
Total net assets			<u>191,108</u>		<u>141,374</u>
Funds of the charity:					
Restricted income funds			-		-
Unrestricted funds:					
General purpose fund	14		191,108		141,374
Total Funds	15		<u>191,108</u>		<u>141,374</u>

For the year ending 31 December 2021 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

30th June 2022 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.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2021

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 2021

- 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 2021

3. Income from Donations

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 Unrestricted
	£	£	£	£
Donations	114,980	-	114,980	104,039
Grants	2,000	-	2,000	39,000
Legacies	53,207	-	53,207	10,000
Gift Aid reclaimed	18,413	-	18,413	15,489
	<u>188,600</u>	<u>-</u>	<u>188,600</u>	<u>168,528</u>

4. Investment income

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 Unrestricted
	£	£	£	£
Bank interest	14	-	14	106
	<u>14</u>	<u>-</u>	<u>14</u>	<u>106</u>

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 Unrestricted
	£	£	£	£
Commission	2,177	-	2,177	2,621
	<u>2,177</u>	<u>-</u>	<u>2,177</u>	<u>2,621</u>

6. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 Unrestricted
	£	£	£	£
Fundraising income	65,125	-	65,125	24,194
	<u>65,125</u>	<u>-</u>	<u>65,125</u>	<u>24,194</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 Unrestricted
	£	£	£	£
Costs of charitable activities	201,044	-	201,044	144,750
Support costs	736	-	736	691
	<u>201,780</u>	<u>-</u>	<u>201,780</u>	<u>145,441</u>

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2021

8. Expenditure on raising funds by fund type

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 Unrestricted
	£	£	£	£
Incurred seeking donations	2,092	-	2,092	965
Other trading activities	2,310	-	2,310	2,715
	<u>4,402</u>	<u>-</u>	<u>4,402</u>	<u>3,680</u>

9. Expenditure on charitable activities by Activity Type

	Activities undertaken directly	Support costs	Total 2021	Total 2020
	£	£	£	£
Animal welfare	201,044	-	201,044	144,750
Governance costs	-	736	736	691
	<u>201,044</u>	<u>736</u>	<u>201,780</u>	<u>145,441</u>

10. Independent Examination Fees

	Total 2021	Total 2020
	£	£
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 2021	3,154	-	3,154
Added in period	3,301	-	3,301
Expensed in period	(2,310)	-	(2,310)
At 31 December 2021	<u>4,145</u>	<u>-</u>	<u>4,145</u>
At 31 December 2020	<u>3,154</u>	<u>-</u>	<u>3,154</u>

12. Debtors

	Total 2021 £	Total 2020 £
Debtors	-	-
Prepayments and accrued income	6,651	6,372
	<u>6,651</u>	<u>6,372</u>

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2021

13. Creditors: Amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade creditors	18,852	15,033
Accruals	-	-
	<u>18,852</u>	<u>15,033</u>

14. Analysis of charitable funds

Unrestricted funds	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
General Fund	<u>141,374</u>	<u>255,916</u>	<u>(206,182)</u>	<u>191,108</u>

15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	-	-
Current assets	209,960	-	209,960
Current liabilities	(18,852)	-	(18,852)
	<u>191,108</u>	<u>-</u>	<u>191,108</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 2021 £	Total 2020 £
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-

No Trustee had any personal interest in any contract or transaction entered into by the charity during the year (2020 – 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 2021

The following page does not form part of the accounts

GERMAN SHEPHERD RESCUE ELITE LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		2021		2020
	£	£	£	£
Income				
Donations		114,980		104,039
Fund generation activities		65,125		24,194
Legacies		53,207		10,000
		<u>233,312</u>		<u>138,233</u>
Other operating income				
Grants	2,000		39,000	
Sundry income	2,177		2,621	
Gift Aid	18,413		15,489	
	<u>22,590</u>		<u>57,110</u>	
Administrative expenses				
Kennel costs	146,805		112,398	
Vet costs	51,049		29,585	
Food costs	1,981		1,200	
Toys and equipment costs	168		294	
Subscriptions	422		593	
Legal and professional fees	-		48	
Bank charges	736		643	
Insurances	619		680	
Cost of fund generation activities	4,402		3,680	
		<u>(206,182)</u>		<u>(149,121)</u>
Operating surplus		49,720		46,222
Interest receivable and similar income				
Bank interest received	14		106	
		<u>14</u>		<u>106</u>
Net income		<u>49,734</u>		<u>46,328</u>