

# **GERMAN SHEPHERD RESCUE ELITE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

## **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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## **Annual Report for Financial Period 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022**

**German Shepherd Rescue Elite Ltd**

**Also known as:**

**GSRE & GSR Elite.**

**Registered Company Number 08289960 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 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022.

### **Structure, Governance and Management**

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

The constitution currently adopted is contained in the Articles of Association of the company as amended 10<sup>th</sup> 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**

2022 was a continuation of 2021 with all rescues full and waiting lists of dogs needing to come into their care. This is still due to the after-effects of the Covid pandemic where so many people no longer wanted their dog because it was now an inconvenience. Many of these dogs were the puppies purchased during lock down with little consideration; lack of socialisation with people and other animals, lack of training, medical issues due to lack of veterinary availability or bad breeding, and separation anxiety as people returned to work and suddenly the dog is left alone. Rescues expected some fall out, but instead of a trickle as it began, and then a flood in 2021, 2022 finished with a tsunami of dogs needing rescue help. This has been exasperated by the 'Cost of Living Crisis'. The other obvious factor is that there are less homes out there looking to adopt a dog, and there is now so many dogs to choose from, good homes are currently like gold dust.

It is official that rescue is in crisis and currently there are no quick fix solutions. The All-Party Parliamentary Dog Advisory Group (APDAWG) held a meeting in February this year to discuss 'The State of UK Rescue'. It was the most attended meeting they had ever held with a vast cross section of people from across the dog industry and rescue world with some incredible speakers and supporters, including Peter Egan. The general consensus was that whilst we could be pushing for new laws to reduce the dog selling market, such as more stringent controls for on-line advertising, there was little point at this time as it would take so long to get anything through Parliament. This is highlighted by the fact that the Animal Welfare (Kept Animals) Bill has been postponed moving through Parliament for so long now, despite being a major part of the Conservative's manifesto at the previous election. The other point highlighted is that we do in fact have many laws and regulations that should control the dog numbers in terms of breeding and importing, but as there is minimal enforcement, what is the point of more laws that will be ignored. Like many people, animals are trapped in their own form of living crisis because of a government that is failing them.

We knew 2022 would be a tough year in terms of finances as we had so many dogs in kennels, many dogs needing veterinary care on top of standard neutering and vaccinations, but thanks to a £30,000 grant from Support Adoption for Pets, now known as Pets at Home Foundation, and the fantastic fundraising from our volunteers and supporters, GSRE has remained in a financially secure position. Our list of thanks would be endless but special thanks to Sunday GSD Walk Club (Devon) and GSD Northumberland Walk Group who have raised astounding amounts with sponsored walks, auctions, competitions, a Boxing Day dip and so much more.

GSRE finished the year, our 10<sup>th</sup> Birthday, once again with good reserves to continue caring for the dogs. We are so grateful to you all as every penny really does matter.



In terms of dog numbers, dog adoptions were down from 2021 which is hardly surprising as the market is saturated and demand to adopt dogs is still low. The number of dogs in our care at the end of the year was yet again higher than ever before. Our focus at present is to ensure that every dog in our care is getting as fulfilling a life as is possible, whilst working with individual issues, so that when a home is looking, the dogs are more prepared for the next step in their life journey. Rescue is tough at present as every day there is a dog in need that is at threat of euthanasia unless a rescue can help, but we cannot create spaces for these dogs as they just do not exist.

Following on from the Queen's speech in May 2021, and the publication of the Government's Action Plan for Animal Welfare, a commitment was made to improve microchip database information systems and put in place appropriate checks in veterinary surgeries to scan microchips for key information, including Rescue Back Up, where healthy dogs are presented for euthanasia as presented by the campaign 'Tuk's Law', a campaign we have fully supported.

A consultation was issued by DEFRA in March 2022 but unfortunately, due to the numerous changes of Ministers and Prime Ministers in 2022, this has taken time to progress, and whilst DEFRA has now, in 2023, confirmed the compulsory microchipping of cats to be made law, nothing has been done to improve the databases. In fact, there are now 22 DEFRA approved databases compared to 15 in January 2021, all jumping on the band wagon to make money out of the microchipping of cats!

The compulsory microchipping of dogs came in to force in 2016 initially to help the reunification of stray dogs but if history can be tracked, it can help the authorities such as the police and councils, when prosecuting back street breeders, animal abusers and the like. What we would all like to see is the microchipping of pets being a way for the humans that fail them to be made responsible and accountable, however, there has never been a satisfactory system as the databases all operate slightly differently in terms of what information is available and how they operate, and there is still a lack of regulation and enforcement, not only on dog owners' but the databases themselves.

The problem is further exasperated by dogs coming in from abroad who are not registered in the UK by dealers purporting to be rescues. It also makes it very difficult for vets to have the time to regularly check microchips against owners and was one of their main complaints in terms of Tuk's Law. DEFRA are considering a single portal to access all of the databases but until they regulate the industry this will never work. Currently databases more or less self-assess and are just required to confirm they follow the DEFRA issued guidance. This becomes a joke when you come across a database that you cannot contact, others that are happy to delete the history of a microchip, happy to duplicate the registration of a microchip, and so on. We are working with another large charity to try and emphasise the need for regulation before compulsory cat microchipping comes in, as otherwise the tangled mess will just increase with the proliferation of databases.

The key points from the “The Animal Welfare (Kept Animals) Bill that has stalled in Parliament was supposed to be “A Bill to make provision about the welfare of certain kept animals that are in, imported into, or exported from Great Britain.”

- Dogs Attacking or Worring Livestock
- Other Provisions about Kept Animals
  - “Taking of Pets”. This allows a sentence for Pet Theft to carry a custodial sentence of up to 5 years, and/or a fine.
  - “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.
  - “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.

Everyone that is involved with animal welfare are greatly disappointed and angry that yet again, the current Government has failed to meet another manifesto promise as simply passing this Bill will make such a difference and would have reduced the number of dogs rescues are currently having to deal with.

We were also assured that the licensing of rescues is high on the agenda with DEFRA, key to exposing ‘rogue rescues’, and despite initial consultations back in October 2019, there has been no 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.

It is quite depressing to write this report against last year’s as it really highlights how little has been achieved in yet another year in terms of improving animal welfare standards within the sector because of a failure by Government. Just like 2021, 2022 was also a very challenging year for all rescues dealing with a tsunami of unwanted dogs, and right now, we cannot see an end to this situation unless there is some serious intervention and support. The reality is that there really are not enough spaces for all the unwanted dogs and kennels contracted to take in strays are having to make difficult decisions every day. They literally have to decide which of the dogs have the best chance of getting a home when deciding who to euthanise as they just do not have the space.



Many rescues with centres are struggling with the extortionate energy costs and cannot see themselves being financially viable in the not so long future. The other major problem larger charities and centres are experiencing is a lack of staff and staff retention meaning they will be limited on intake numbers. Veterinary costs have increased and the lack of vets in the UK since Brexit and the pandemic, means it can be difficult getting appointments for even routine neuters. Insurance has gone through the roof and in fact within the rescue world, many companies are pulling out due to the number of claims, of course exasperated by the rogue rescues and irresponsible dog owners which has caused an increase in dog bites in the last few years, and the back street breeders pumping out bad quality animals that need extra veterinary care and intervention.

We have had to accept that we cannot save them all but will continue to save as many as we can. GSRE has come through 2022 in a financially viable position without having compromised any of our standards nor the level of care for the dogs. Whilst we wait for those 'gold dust' homes to come through, we will continue the fight, and with our amazing 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**

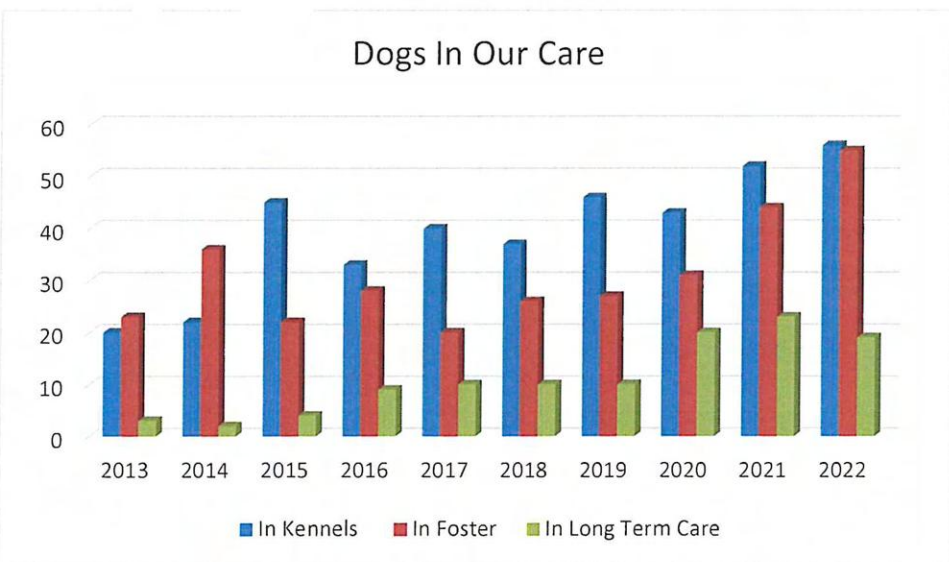
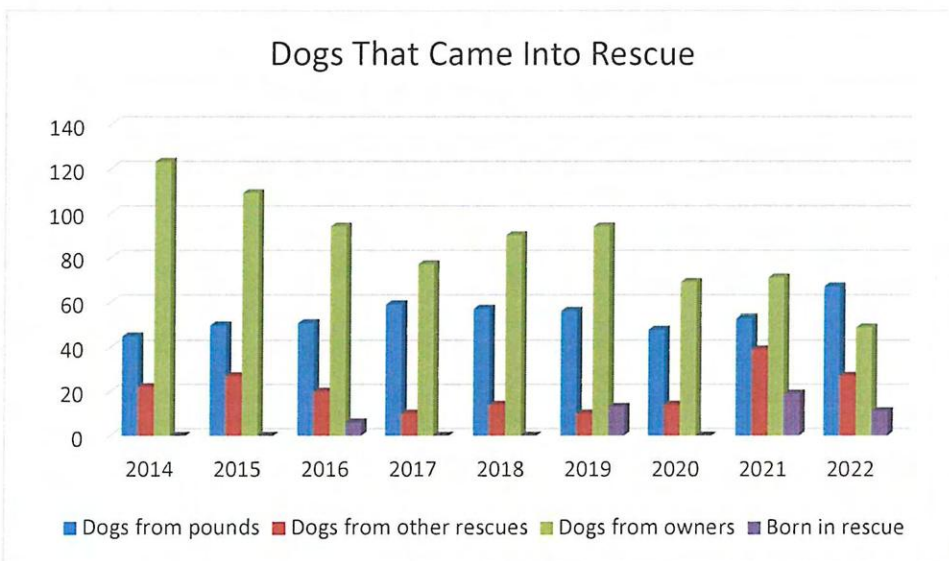
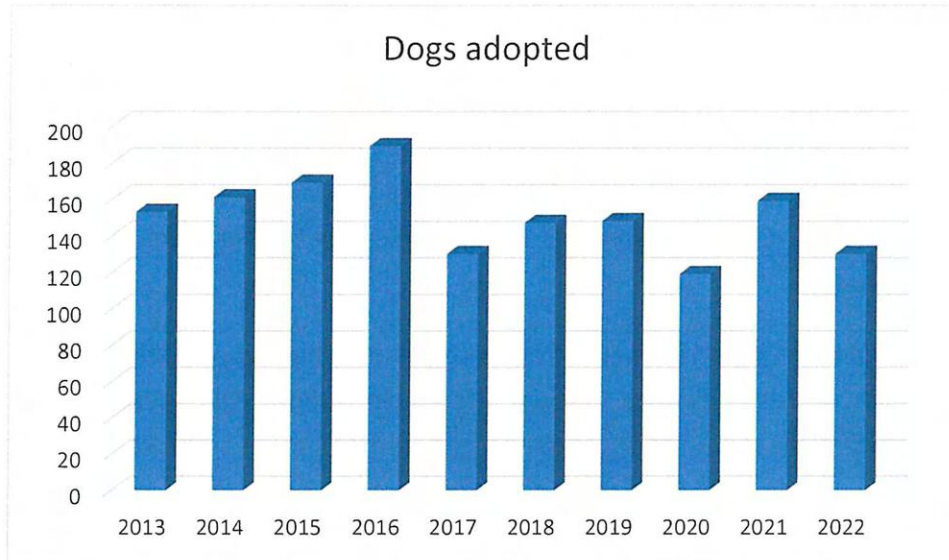
A total of 130 dogs were adopted from us during this period finding their forever home.

In total we took in 154 dogs during the same period:

- 67 of these dogs came from the pounds where they may otherwise have been put to sleep.
- 27 came in from other rescues who requested our help as a breed specific rescue. This figure also includes 5 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!
- 49 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, most Covid pandemic fall-out related.
- 11 puppies were born within in the rescue.

As at the 31<sup>st</sup> December 2022, GSRE had a total of 130 dogs in their care. 61 of these were in approved commercial kennels we regularly work with and 69 were in GSRE approved foster homes. Of these dogs 19 are permanently in our care, with 14 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. 2021 was a bad year for grants however in 2022 Pets At Home Foundation (previously Support Adoption for Pets) very kindly granted us £30,000 towards kennel costs which was of course of great assistance.

Fundraising is such an important part of our income and thanks to all that give up their time to achieve such fantastic figures. Special thanks to Sunday GSD Walk Group and GSD Northumberland Walk Group with auctions and raffles, sponsored walks, K9 'pawty', K9 camps and even a Boxing Day Dip raising amazing amounts. We appreciate how much time and commitment is put into running these fundraisers. Attending shows such as All About Dogs was back in full force in 2022, and our decision not to attend Crufts or Discover Dogs due to anticipated low footfall seemed to be the correct decision.

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 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	2022 £	2022 %	2021 £	2021 %	2020 £	2020 %
Donations	£80,397	38%	£71,570	28%	£75,474	39%
Grants	£30,000	14%	£2,000	0%	£39,000	20%
Legacy	£1,000	0%	£53,207	21%	£10,000	5%
Adoption donations	£28,125	14%	£37,050	14.5%	£23,170	12%
Donations from dog's previous owner	£2,910	1%	£6,360	2.5%	£5,395	2.5%
Merchandise sales through website	£5,438	3%	£3,748	1.5%	£4,459	2%
Merchandise sales at shows	£1,332	0%	£2,236	1%	£1,561	1%
Collections at shows & other fundraising events	£4,313	3%	£6,218	2.5%	£1,323	1%
Sponsored activities	£11,017	5%	£9,622	4%	£7,932	4%
Raffles & auctions	£10,721	5%	£30,181	12%	£5,213	2.5%
Walk group collections and fundraising	£9,778	5%	£5,499	2%	£2,962	1.5%
Show activities – dog shows, fastest recall	£8,003	4%	£7,621	3%	£745	0.5%
Gift Aid	£13,217	6%	£18,413	7%	£15,489	8%
Bank Interest	£39	0%	£14	0%	£106	0%
Agria Commission (insurance plans)	£3,161	2%	£2,177	1%	£2,621	1%
<b>Total</b>	<b>£209,451</b>	<b>100%</b>	<b>£255,916</b>	<b>100%</b>	<b>£195,450</b>	<b>100%</b>

## **Expenses**

The important thing in rescue is to ensure there are enough funds available to pay for the costs incurred for the foreseeable future and that we have contingency funds in case of unforeseen circumstances, such as an expensive surgery that may be required. Maintaining reserve is even more important in the current environment while the number of dogs in our care is high and adoption rates are low.

As always GSRE's biggest cost in 2022 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 are back to normal in terms of offering full services again but there is still a definite shortage of qualified vets in the UK as a result of Brexit and the pandemic, which means many practices are still understaffed. This means 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 2022 were back to a level expected with the number of dogs in our care and we were fortunate that there were not any expensive surgeries required. £3,200 was spent on exploratory scopes and scans for a young GSD who has a genetic birth defect with her urinary system. She was taken in as a young pup along with her sister and mum when just a few weeks old and is due to have major surgery when 6 months old to hopefully rectify the problem.

An accumulation of other minor surgeries and treatments required for dogs that had not been given adequate care before coming to us, account for other medical treatment. GSRE has always ensured that the dogs in our care receive the medical treatment they are entitled to and will do all possible to ensure the long-term welfare of all of our dogs.



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

<b>Cost Source</b>	<b>2022 £</b>	<b>2021 £</b>	<b>2020 £</b>	
Kennel costs	£162,347	£146,805	£112,298	
Food costs	£3,241	£1,981	£1,200	Special diets and puppy food
Vet costs	£38,495	£51,049	£29,585	Breakdown for 2022: £ 3,809 vaccinations £ 194 microchipping £ 5,443 neuters and spays £ 29,049 other medical treatment
Equipment costs	£206	£168	£294	Includes bedding and toys for puppies and toys for working dogs training
Cost of merchandise	£3,940	£2,310	£2,715	Includes purchase of stock and postage and packaging
Fundraising costs	£1,596	£2,092	£965	Includes printing of promotional material, entry into shows such as Crufts.
Overhead costs	£2,546	£1,777	£1,963	Insurance, subscriptions, and bank charges such as Invest My Community & Paypal
<b>Total</b>	<b>£212,371</b>	<b>£206,182</b>	<b>£149,120</b>	

Our Community Account with Barclays Bank started to incur bank charges from 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.

With the end of Virgin Money Giving in 2021 GSRE decided to move to the fundraising platform, 'Invest My Community'. They give a much more personal service and are looking to expand their services available to charities which could be very beneficial in the future. Whilst costs are slightly more expensive, 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 previously.

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 an invaluable tool.

## **Reserves Policy & Funds Held**

Our aim used to be 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 increased this to a minimum of 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 31.12.22 £188,188

## **Summary and the Future**

2022 was probably the most challenging year GSRE, along with all rescues, faced. Yes, the 'Cost of Living Crisis' has not helped but we have not yet had a reprieve from the fallout of the Covid pandemic, and definitely no support from our failing Government. The number of dogs we are dealing with is beyond anything rescues have seen before, and the result of a failing society in more ways than one. With society's mentality that rescues are expected to pick up the flack, we are not sure how this situation will improve, but one thing rescues are agreed upon, we should no longer suffer in silence and the public needs to know how bad the situation is with dogs being euthanised every day because of human failings.

GSRE came through 2022 strongly financially which we are very proud of as we know many rescues are struggling. With the continued commitment and dedication of our volunteers and supporters, we will continue to face these challenges head on. Whilst mentally challenging at times, and emotionally draining, we will not give up the fight to improve animal welfare in the UK and caring for the breeds that need us.

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

Thank you all!

Approved by the Trustees on 3<sup>rd</sup> July 2023 and signed on their behalf by:



Elizabeth Brown  
Trustee, Director and Company Secretary

## **GERMAN SHEPHERD RESCUE ELITE LIMITED**

**Year ended 31 December 2022**

### **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 3<sup>rd</sup> July 2023 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 2022 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**

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: 3 July 2023

# **GERMAN SHEPHERD RESCUE ELITE LIMITED**

## **Statement of Financial Activities for the year ended 31 December 2022 (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022 Funds</b>	<b>Total 2021 Funds Unrestricted</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments</b>					
Donations and legacies	3	155,649	-	155,649	188,600
Investment income	4	39	-	39	14
Charitable activities	5	3,161	-	3,161	2,177
Other trading activities	6	50,602	-	50,602	65,125
Total income		209,451	-	209,451	255,916
<b>Expenditure</b>					
Expenditure on charitable activities	7,9	206,835	-	206,835	201,780
Expenditure on raising funds	8,9	5,536	-	5,536	4,402
Total expenditure		212,371	-	212,371	206,182
<b>Net income/(expenditure)</b>		(2,920)	-	(2,920)	49,734
<b>Net movement in funds</b>		(2,920)	-	(2,920)	49,734
<b>Reconciliation of Funds</b>					
<b>Total funds brought forward</b>		191,108	-	191,108	141,374
<b>Total funds carried forward</b>		188,188	-	188,188	191,108

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 2022**

	Notes	£	2022 £	£	2021 £
<b>Fixed Assets</b>					
Tangible Assets			-		-
<b>Current Assets</b>					
Stocks	11	3,987		4,145	
Debtors	12	4,831		6,651	
Cash at bank & in hand		196,293		199,164	
		<u>205,111</u>		<u>209,960</u>	
<b>Creditors: Amounts falling due within one year</b>	13	16,923		18,852	
		<u>16,923</u>		<u>18,852</u>	
<b>Net current assets</b>			188,188		191,108
<b>Total net assets</b>			<u>188,188</u>		<u>191,108</u>
<b>Funds of the charity:</b>					
Restricted income funds			-		-
Unrestricted funds:					
General purpose fund	14		188,188		191,108
<b>Total Funds</b>	15		<u>188,188</u>		<u>191,108</u>

For the year ending 31 December 2022 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

3<sup>rd</sup> July 2023 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 2022**

#### **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 2022**

- 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 2022

#### 3. Income from Donations

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 Unrestricted
	£	£	£	£
Donations	111,432	-	111,432	114,980
Grants	30,000	-	30,000	2,000
Legacies	1,000	-	1,000	53,207
Gift Aid reclaimed	13,217	-	13,217	18,413
	<u>155,649</u>	<u>-</u>	<u>155,649</u>	<u>188,600</u>

#### 4. Investment income

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 Unrestricted
	£	£	£	£
Bank interest	39	-	39	14
	<u>39</u>	<u>-</u>	<u>39</u>	<u>14</u>

#### 5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 Unrestricted
	£	£	£	£
Commission	3,161	-	3,161	2,177
	<u>3,161</u>	<u>-</u>	<u>3,161</u>	<u>2,177</u>

#### 6. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 Unrestricted
	£	£	£	£
Fundraising income	50,602	-	50,602	65,125
	<u>50,602</u>	<u>-</u>	<u>50,602</u>	<u>65,125</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 Unrestricted
	£	£	£	£
Costs of charitable activities	205,690	-	205,690	201,044
Support costs	1,145	-	1,145	736
	<u>206,835</u>	<u>-</u>	<u>206,835</u>	<u>201,780</u>



# **GERMAN SHEPHERD RESCUE ELITE LIMITED**

## **Notes to the Financial Statements for the year ended 31 December 2022**

### **8. Expenditure on raising funds by fund type**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021 Unrestricted</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Incurring seeking donations	1,596	-	1,596	2,092
Other trading activities	3,940	-	3,940	2,310
	<u>5,536</u>	<u>-</u>	<u>5,536</u>	<u>4,402</u>

### **9. Expenditure on charitable activities by Activity Type**

	<b>Activities undertaken directly</b>	<b>Support costs</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Animal welfare	205,690	-	205,690	201,044
Governance costs	-	1,145	1,145	736
	<u>205,690</u>	<u>1,145</u>	<u>206,835</u>	<u>201,780</u>

### **10. Independent Examination Fees**

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Fees payable to the independent examiner for:		
Independent examination of the accounts	-	-
	<u>-</u>	<u>-</u>

### **11. Stock analysed between activities**

	<b>Stock for resale £</b>	<b>Donated goods for resale £</b>	<b>Total £</b>
<b>Other trading activities</b>			
At 1 January 2022	4,145	-	4,145
Added in period	3,782	-	3,782
Expensed in period	(3,940)	-	(3,940)
At 31 December 2022	<u>3,987</u>	<u>-</u>	<u>3,987</u>
At 31 December 2021	<u>4,145</u>	<u>-</u>	<u>4,145</u>

### **12. Debtors**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Debtors	-	-
Prepayments and accrued income	4,831	6,651
	<u>4,831</u>	<u>6,651</u>

# **GERMAN SHEPHERD RESCUE ELITE LIMITED**

## **Notes to the Financial Statements for the year ended 31 December 2022**

### **13. Creditors: Amounts falling due within one year**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Trade creditors	16,898	18,852
Accruals	25	-
	<u>16,923</u>	<u>18,852</u>

### **14. Analysis of charitable funds**

<b>Unrestricted funds</b>	<b>At 1 January 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>At 31 December 2022 £</b>
General Fund	191,108	209,451	(212,371)	188,188

### **15. Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Fixed assets	-	-	-
Current assets	205,111	-	205,111
Current liabilities	(16,923)	-	(16,923)
	<u>188,188</u>	<u>-</u>	<u>188,188</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**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-

No Trustee had any personal interest in any contract or transaction entered into by the charity during the year (2021 – 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 2022**

**The following page does not form part of the statutory accounts**



# GERMAN SHEPHERD RESCUE ELITE LIMITED

## DETAILED INCOME AND EXPENDITURE ACCOUNT

### FOR THE YEAR ENDED 31 DECEMBER 2022

		2022		2021
	£	£	£	£
<b>Income</b>				
Donations		111,432		114,980
Fund generation activities		50,602		65,125
Legacies		1,000		53,207
		<u>163,034</u>		<u>233,312</u>
<b>Other operating income</b>				
Grants	30,000		2,000	
Sundry income	3,161		2,177	
Gift Aid	13,217		18,413	
	<u>46,378</u>		<u>22,590</u>	
<b>Administrative expenses</b>				
Kennel costs	162,347		146,805	
Vet costs	38,495		51,049	
Food costs	3,241		1,981	
Toys and equipment costs	206		168	
Subscriptions	752		422	
Bank charges	1,145		736	
Insurances	614		619	
Cost of fund generation activities	5,536		4,402	
		<u>(212,371)</u>		<u>(206,182)</u>
<b>Operating surplus</b>		(2,959)		49,720
<b>Interest receivable and similar income</b>				
Bank interest received	39		14	
		<u>39</u>		<u>14</u>
<b>Net deficit/surplus</b>		<u>(2,920)</u>		<u>49,734</u>