

# GREEK ANIMAL RESCUE (UK )

England & Wales · Charity number 802243

## Details

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**Other names** G A R

**Status** Registered

**Legal form** Trust

**Registered** 1989-10-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** PO Box 336  
Little Glemham  
Woodbridge  
IP13 0WR

**Phone** 07584627214

**Email** [info@greekanimalrescue.com](mailto:info@greekanimalrescue.com)

**Website** [www.greekanimalrescue.com](http://www.greekanimalrescue.com)

## Activities

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**Objects:** (I) THE RELIEF OF SUFFERING OF ANIMALS IN GREECE IN NEED OF CARE AND ATTENTION BY THE PROVISION OF FUNDS, MATERIALS AND EQUIPMENT FOR THE CARE, ACCOMMODATION AND TREATMENT OF SUCH ANIMALS. (II) THE PREVENTION OF CRUELTY TO ALL ANIMALS IN GREECE. (III) THE ADVANCEMENT OF PUBLIC EDUCATION IN ALL ASPECTS OF CARE AND PROTECTION OF ANIMALS.

**Activities:** Animals

## Classification

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- **How:** Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** GREECE
- Greece
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£982,725	£549,541	£1,787,195	0
2023-11-30	£982,111	£544,847	£1,354,116	0
2022-11-30	£613,879	£600,709	£916,747	0
2021-11-30	£806,570	£537,303	£903,577	0
2020-11-30	£321,912	£507,647	-	-

## Trustees

Name	Role	Appointed
Alistair Besly		2023-11-27
Eileen Saunders		2023-11-27
Gillian Samarasekera		2019-10-01
LAURA TREGENT		2014-04-13

**GREEK ANIMAL RESCUE (UK )**

England & Wales - Charity number 802243

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# Accounts

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# Greek Animal Rescue Trustees Report

The trustees of Greek Animal Rescue UK (GAR) present their annual report for year ended 30 November 2024. The charity is organised in such a way that the trustees discuss regularly how best to manage its affairs. As there are no paid employees, the organisation also relies on the continued support of a small number of volunteers to manage its activities.

## Charitable objectives

1. The relief of suffering of animals in Greece in need of care and attention by the provision of funds, materials and equipment for the care, accommodation, and treatment of such animals
2. The prevention of cruelty to animals in Greece.
3. The advancement of public education in all aspects of care and protection of animals

## Activities

In practical terms this means

- Promote, co-ordinate and provide funding for sterilising campaigns.
- Provide financial and practical assistance to local organisations and individuals involved in animal welfare within their community.
- Lobby the Greek government for better, properly implemented animal welfare legislation.

**Sterilising campaigns** are the most effective way to reduce stray animal overpopulation in Greece. GAR manages many different size campaigns throughout Greece from intensive programmes sterilising hundreds of animals to small local campaigns for just a few local animals.

**Assisting local organisations** with their own rescue work improves the welfare of animals living on the streets. This assistance is generally in the form of medication particularly tick treatments. We also consider urgent food requests and provide a winter food payment to the food suppliers of the groups we support. These groups are often the local animal welfare volunteers that we assist with our TNR Trap, Neuter and Release sterilisation programmes. We also have a budget for individual animal veterinary treatments.

**Lobbying the Greek Government** is primarily assisting when requested too at a local level. Animal welfare legislation in Greece is reasonably good with each municipality

being responsible for the health and care of all street animals within its geography. However, this legislation is not always implemented effectively.

## **Achieving our goals**

**Sterilising campaigns** and support for local animal welfare volunteers and rescue work. Through these grants for sterilising projects, we have maintained and continued to expand our network of contacts in Greece which often enables us to respond to calls for help more effectively too.

**We work with a wide variety of local** charities and animal welfare organisations and individuals in Greece. We provide medical and parasite treatments and food for street animals that is distributed by animal welfare volunteers. To ensure that funds are used for the intended purpose, all grants for neutering or payments for veterinary work are paid direct to the vets' bank account only. All animal transport costs, and food are paid direct to the transporter company and food suppliers.

We have historically supported two animal welfare groups monthly on Kos and Salamina being set up by the charity founder and will continue to support these trusted partners for the foreseeable future. We have maintained the support for Salamina again in 2024 being an area exempt from benefits of tourism and notorious for animal dumping. However, we do not intend to extend this activity for regular payments to other organisations as we do not want a reliability on our support and our priority is to address the source of the problem by focusing on funding neutering nationwide.

**We continually encourage the reporting of animal abuse** to the Greek government both at local and national level. The current Greek government established the role of a Special Secretariat for the Protection of Companion Animals who is known to us.

**GAR offers a rehoming service** with full back up provided for any animal we bring to the UK to ensure that none of them ever knowingly enter the UK charity rescue system. Rehoming is carefully managed and limited to a few lucky animals as we have limited resource and facilities in the UK to provide backup service for failed homes. The total cost of preparing and transporting an animal from Greece has increased and has never been fully covered by the suggested adoption donation but this often generates continued charity support.

GAR has facilitated the rehoming of 37 dogs and cats this year which is a decrease of 34 in 2024. We know of charities that rescue from Romania also experiencing a large decrease. We think this is due to the UK shelters being so full now and increasing UK vets' costs. We are fortunate to have an experienced behaviourist trustee who is overseeing this process very effectively and devised a detailed preadoption request check and works closely with the Greek rescuers and implemented a home check

procedure online. We have had another successful year in reducing the adoption failure rate by improving the matching of pets to adopters thanks to our behaviourist. We rehome most dogs through four trusted Greek rescuers who can be relied on to provide accurate details regarding the dogs' character.

## **Financial Review**

The financial statements indicate our financial results for the year.

**Total income** remains almost static at £983k in 2024. This is again due to legacies.

**Donations and subscriptions** have decreased by 3% from £227k to £220k in 2024. This is a concern being our core income, but we thought that this decrease would be higher due cost of living concerns. Some long-term high value donors passed on which is offset with legacies.

**Investment Income** this has increased by £18k to £24k. We now have fixed deposits with three separate organisations as well as with our current bank.

**Legacies** totalled an incredible £719k being an increase of £16k. We are very grateful to those people who remember GAR in their wills as this enables us to massively increase our work. Indeed, it is only due to legacies that we have been able to increase our vital neutering projects the last few years. We always approach the executors to confirm of any preference as to how legacies are to be spent in helping animals in Greece and if there is a particular part of Greece they prefer to help. Most of these testators are also known to our volunteer who liaises with our supporters.

**Fundraising** income has decreased by £10k to £15k. Due to our unrestricted funds we have not created any online fundraising appeals this year.

We had another successful London station collection raising £800 but this was £400 lower than 2023. We are very grateful to our two long-term supporters who do boot sales and craft fairs and manage Ebay sales. Ebay fundraising has decreased.

**Other Income** has decreased by £16k to £5k. This represents merchandise sales online and on stalls and reimbursement of medicines to Greek welfare groups where they have fundraised locally or sought other charities to fund and pay GAR. The bulk the decrease relates to the medicines as we can no longer purchase in the UK. We must also acknowledge here our volunteer who creates our stunning calendar.

**Total Expenditure has increased** and our overall spend is again higher than our core income by £286k or over 200% as we continue to use generous legacies to support our work.

## **Greek Rescue Expenses**

Due to these fantastic years of income from legacies requests, the trustees planned to continue with the sterilisation campaigns and 2024 is now the best annual result. The families or executors of the legacies confirmed again that this is the main request to primarily use the funds. In 2024 we sterilised 6112 dogs and cats which cost £266k. This is an increase of 1577 animals from 2023 and an increase in cost of £80k. We acknowledge the support from volunteers who negotiate with vets when required. We are very happy to have supported many new areas too including refugee camps.

We are continuing to support local schemes for assisted sterilisation of owned dogs. The reason being that many Greeks do not sterilise their own dogs and when they inevitably fall pregnant, the resulting pups may be dumped at a shelter or in boxes and roadside bins impacting the stray overpopulation. We are very keen to sterilise the larger Greek Shepherd dogs and have particularly supported this in Megara and parts of Northern Greece.

Neutering prices vary greatly all over Greece mainland and islands – a female dog being from €70 to €140 now. We only ever pay the vets direct and, in many areas, vets have set high prices, and the use of foreign vets is rarely permitted anymore and since Brexit, British vets can no longer get a permit. We have always received more requests to neuter cats than dogs. We use an Athens based vet highly experienced with large scale neutering projects that is committed to providing reasonable prices and we have been fortunate that licensed premises in other parts of Greece have welcomed him to assist locally this year.

**Equipment** cost has remained the same at £12k. We had intended to send a horse box trailer for a donkey sanctuary but had to abandon this idea due to Brexit and tax implications, but we fully recovered the costs for this. The bulk of the £12k this year represents shelters and hay containers for established equine and farm animal rescues. These are new organisations that we have supported this year.

**Food** costs have increased by £17k to £46k. We decided to expand our winter food funding to more welfare groups and individuals. This programme is very popular on social media.

**Board and Kalyvia kennels** which care for GAR sponsored dogs has decreased by £32k to £9k. The Kalyvia kennels closed as the premises needed renovations and we

decided not to try to find new contacts to manage it. Some GAR sponsored dogs have not been able to be homed in the UK and the charity is left with their ongoing board costs. Therefore, the policy going forward is to only rehome from volunteers who have rescued dogs that we can rely on to assess them accurately and increase our spend in supporting all rescuers with neutering, medical and food.

### Neutering Greek Geography Report for the year 2024:

Area	Cats	Dogs	Area	Cats	Dogs
Aegina	100		Loutraki		40
Amfissa	30	60	Megara	225	90
Argos	3	9	Mesolonghi	40	35
Athens	870	23	Nea Anchialos	30	30
Corfu	175	25	Nemea	3	
Crete	300	30	Orepos	80	28
Didimoteicho		45	Parga	60	6
East Pelion	80	65	Patra	20	20
Evia	250	224	Paxos		35
Filiatra		40	Platamonas	50	
Florina		5	Porto Rafti	100	30
Grevena		27	Preveza	60	
Halkida	61	110	Ptolemaida	25	45
Halkidiki	50	20	Pyrgos		10
Ilioupoli	75		Rafina	30	
Kalamos	108		Rhodes	125	10
Kallithea	50		Salamina	50	
Kamena Voula	60		Samos	156	
Kastoria		20	Schisto	45	1
Katakolon	40		Serres	50	50
Kivotos	50	50	Sifnos	150	
Kos	50		Skopelos	50	
Kozani	2	101	Thessaloniki	230	224
Kyparissa	100	4	Topeiros		157
Lefkada		1	Volos	221	89
Leopatkarya		50	Xanthi		10
Lesvos	39		<b>Grand Total</b>	<b>4293</b>	<b>1819</b>
			<b>Total Animals</b>		<b>6112</b>

**Transport** cost has decreased by £59k to £32k. Where transport relates to rehoming this is recouped as much as possible with suggested adoption donation. We intended to lower these costs in 2024 to again increase our spend in supporting all rescuers with neutering, medical and food.

**Medical** costs are the same at £110k. This is a combination of medical purchases and payments to Greek vets for individual animal care. We continue to receive increased requests annually to provide tick treatments thus preventing fatal Mediterranean

diseases transmitted by ticks. We intend to cap what we spend on individual animals in 2025 but help more animals this way.

**Our other costs** for administration, postage, insurance, regulatory and notary fees have remained the same at £14k.

**UK rescue costs** have increased by £4k to £16k. This is back up for rehomed dogs in UK. The increase is for UK vets costs.

## **Financial Reserves Policy**

Based on our working requirements and the obvious risks and uncertainty associated with our income particularly as core income is in decline and expected to decline further, the trustees believe that £250k remains an appropriate unrestricted reserve to maintain when we typically spend now around £150 to £180k per year just on our main objective of neutering. We have many long-term neutering projects now which we are keen to continue.

## **Restricted Funds**

The designated legacy for the purposes of neutering for the Island of Samos now stands at £3.1k. We supported one large scale cat neutering project and increased medical spend for Samos in 2024 costing £4.4k.

## **Investment Policy**

We now have four fixed term investments for a variety of terms 1, 3 and 5 years and will investigate better investment options in 2025.

## **Trustee's Response to the Independent Examiners Report and future goals**

The trustees recognise the comments of the independent examiner in that we have been again fortunate to have made a significant profit, but consideration needs to be

given for when legacies are not received as these cannot be relied on. We expect a larger decrease in core donations in 2025 due to the 'cost of living crisis' and have seen that this is the situation for other UK charities.

We have a responsibility to our supporters and executors to ensure that their funds are used as requested in the most effective way. We have established budgets on all expense categories to be adjusted in the event of an emergency response to wildfires or floods and have a medium to long term plan where we intend to spend around £270-£300k of our funds per year for the next 3-5 years. Had we not received these legacies in 2024 then funds would have depleted by £286k.

We will continue to focus on online awareness and have confirmed with executors that our social media will always reflect how funds are spent. We must acknowledge our volunteer who manages social media and creates very engaging posts for which we have received great feedback. Our volunteer intends to start using Tik Tok and exploring other forms of social media in 2025.

We intend to work together again with Animal Action Greece the UKs largest and longest established charity for large scale neutering projects on Evia Island.

We are still actively trying to find a charity Patron.

We are delighted that we have helped so many new and known rescuers with medical and food and expanded our neutering programmes. We aim to continue this increase in 2025.

**Independent Examiner's Report  
To the Trustees of Greek Animal Rescue**

I report on the accounts of the above for the year ended 30th November 2024

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the charities act 2012 (the charities act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the 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 any 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 Commissioners. My examination included 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 such matters. The procedures do not cover all evidence that would be required of an audit and consequently no opinion is given as to whether the accounts present a true and fair reflection and the report is limited on this basis.

**Independent Examiners Report**

The charity has once again made a £400k profit for the year, with large legacies once again making a major contribution. A significant amount of interest is now being generated from investments.

Kelvin Speirs  
A.C. Tax Services  
Fyndings  
Station Road  
Plumpton Green  
Lewes BN7 3BX

15/7/2025

Greek Animal Rescue

Income & Expenditure account for the year ended 30<sup>th</sup> November 2024.

	2024	2023
Donations & Subscriptions	219,514	226,961
Legacies	718,537	702,598
Fund Raising	15,209	25,450
Investment Income	24,091	5,560
Other Income	<u>5,374</u>	<u>21,542</u>
Total Income	982,725	982,111
Expenses		
Greek Rescue Expenses	505,705	503,917
UK Rescue Expenses	16,127	12,104
Office Services	7,788	8,777
PPS & Journals	4,635	4,650
Advertising & Publicity	1,282	171
Merchandising	3,257	2,695
Donations	<u>10,747</u>	<u>12,533</u>
Total Expenses	549,541	544,847
Profit/ ( Loss) for the year	433,184	437,264
Balance Brought Forward	1,354,011	916,747
Balance Carried Forward	1,787,195	1,354,011
Represented By		
Treasurers Account	33,139	1,018
Treasurers Account (2)	1,979	905
30 Day Account	561,762	950,083
COIF Account	15,000	15,000
Fixed Deposits	1,005,125	200,010
Unity Trust	113,571	113,103
Paypal/cash I Hand	3,150	9,916
Nochex account	53,469	63,976
	1,787,195	1,354,011

Approved by the board of Trustees on 9<sup>th</sup> September 2025 and signed on its behalf.

Laura Tregent

Trustee

Gillian Samarasekera

Trustee

Notes to the accounts:

Greek Rescue Expenses

Board	9,071
Equipment	12,227
Food	45,803
Grant	30,174
Neutering	265,914
Transport	32,245
Vet/Medical	110,271

Total 505,705

UK Rescue Expenses

4,487
35
2,842
247
8,516

16,127

**GREEK ANIMAL RESCUE (UK )**

England & Wales - Charity number 802243

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# Accounts

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# Greek Animal Rescue Trustees Report

The trustees of Greek Animal Rescue UK (GAR) present their annual report for year ended 30 November 2023. The charity is organised in such a way that the trustees discuss regularly how best to manage its affairs. As there are no paid employees, the organisation also relies on the continued support of a small number of volunteers to manage its activities.

## Charitable objectives

1. The relief of suffering of animals in Greece in need of care and attention by the provision of funds, materials and equipment for the care, accommodation, and treatment of such animals
2. The prevention of cruelty to animals in Greece.
3. The advancement of public education in all aspects of care and protection of animals

## Activities

In practical terms this means

- Promote, co-ordinate and provide funding for sterilising campaigns.
- Provide financial and practical assistance to local organisations and individuals involved in animal welfare within their community.
- Lobby the Greek government for better, properly implemented animal welfare legislation.

**Sterilising campaigns** are the most effective way to reduce stray animal overpopulation in Greece. GAR manages many different size campaigns throughout Greece from intensive programmes sterilising hundreds of animals to small local campaigns for just a few local animals.

**Assisting local organisations** with their own rescue work improves the welfare of animals living on the streets. This assistance is generally in the form of medication particularly tick treatments. We also consider urgent food requests and provide a winter food payment to the food suppliers of the groups we support. These groups are often the local animal welfare volunteers that we assist with our TNR Trap, Neuter and Release sterilisation programmes.

**Lobbying the Greek Government** is primarily assisting when requested too at a local level. Animal welfare legislation in Greece is reasonably good with each municipality

being responsible for the health and care of all street animals within its geography. However, this legislation is not always implemented effectively.

## **Achieving our goals**

**Sterilising campaigns** and support for local animal welfare volunteers and rescue work. Through these grants for sterilising projects, we have maintained and continued to expand our network of contacts in Greece which often enables us to respond to calls for help more effectively too.

**We work with a wide variety of local** charities and animal welfare organisations and individuals in Greece. We provide treatments and food for street animals that is distributed by animal welfare volunteers. To ensure that funds are used for the intended purpose, all grants for neutering or payments for veterinary work are paid direct to the vets' bank account only. All animal transport costs, and food are paid direct to the transporter company and food suppliers.

We have historically supported two animal welfare groups monthly on Kos and Salamina being set up by the charity founder and will continue to support these trusted partners for the foreseeable future. We have maintained the support for Salamina again in 2023 being an area exempt from benefits of tourism and notorious for animal dumping. However, we do not intend to extend this activity for regular payments to other organisations as we do not want a reliability on our support and our priority is to address the source of the problem by focusing on funding neutering nationwide.

**We continually encourage the reporting of animal abuse** to the Greek government both at local and national level. The current Greek government established the role of a Special Secretariat for the Protection of Companion Animals.

## **In addition to our charitable objectives**

**GAR offers a limited rehoming service** with full back up service for any animal we bring to the UK to ensure that none of them ever knowingly enter the UK charity rescue system. Rehoming is limited to a few lucky animals as we have limited resource and facilities in the UK to provide backup service for failed homes. The total cost of preparing and transporting an animal from Greece has increased and has never been fully covered by the suggested adoption donation but this often generates continued charity support.

GAR has facilitated the rehoming of 71 dogs and cats this year. We are fortunate to have an experienced behaviourist trustee who is overseeing this process more effectively and devised a detailed preadoption request check and works closely with the Greek rescuers and implemented a home check procedure online. We have increased the suggested adoption donation and reduced the adoption failure rate by

improving the matching of pets to adopters with the help of our behaviourist and this will enable us to continue this service in the future.

## Financial Review

The financial statements indicate our financial results for the year.

**Total income** has increased from £613k to £982k in 2023. This is entirely due to exceptional legacies.

**Donations and subscriptions** have decreased by 17% from £244k to £226k in 2023. This is a concern being our core income and the fact we were able to produce a newsletter in 2023 having missed this in 2022. We feel we should still produce 1 newsletter per year as some key donors are not online and although generally in decline, we understand that many still prefer to receive a hard copy edition.

**Investment Income** this has increased by £5k having been very little in 2022. Fixed term deposit bonds were not attractive in 2021-2022 due to very low interest rates and so we could not commit funds long term for these then. We now have fixed deposits with 3 separate organisations as well as with our current bank as noted by our auditor.

**Legacies** totalled an incredible £702k. We are very grateful to those people who remember GAR in their wills as this enables us to massively increase the amount of work we do. Indeed, it is only due to legacies that we have been able to increase our vital neutering work the last few years. We always approach the executors to confirm of any preference as to how legacies are to be spent in helping animals in Greece and most of them are known to our volunteer who liaises with our supporters and feedback is provided to them.

**Fundraising** income has remained on trend at £25k. We must acknowledge our volunteer who manages Facebook and creates very engaging fundraising appeals across all our social media platforms and promoting online shopping platforms Give as you Live, Easyfundraising.

We had a very successful London station collection raising £1400. We are very grateful to our long-term supporters who do boot sales and craft fairs and we also acknowledge our three volunteers who manage Ebay sales.

**Other Income** has doubled by £11k to £21k. This represents merchandise sales from online and on stalls and reimbursement of medicines to Greek welfare groups where they have fundraised locally or sought other charities to fund and pay GAR. Merchandise increased due to the production of the newsletter, but the bulk of the

increase relates to the medicines. We must also acknowledge our volunteer who creates and manages selling our stunning calendar.

## **Greek Rescue Expenses**

Following the previous good years for income from legacies, the trustees planned to continue with the sterilisation campaigns and 2023 is now the best annual result. The families or executors of the legacies confirm that this is the main request to primarily use the funds. In 2023 we sterilised 4534 dogs and cats which cost £185k. This is an increase of 265 animals from 2022 and a decrease in cost of £13k. We acknowledge the support from volunteers who negotiate with vets when required.

We are continuing to support local schemes for assisted sterilisation of owned dogs. The reason being that many Greeks do not sterilise their own dogs and when they inevitably fall pregnant, the resulting pups may be dumped at a shelter or in boxes and roadside bins impacting the stray overpopulation. We are very keen to sterilise Greek Shepherd dogs and have particularly supported this in Megara and parts of Northern Greece.

Neutering prices vary greatly all over Greece mainland and islands – a female dog being from €70 to €140 now. We only ever pay the vets direct and, in many areas, vets have set high prices, and the use of foreign vets is rarely permitted anymore and since Brexit, British vets can no longer get a permit. We have always received more requests to neuter cats than dogs. We have an Athens based vet highly experienced with large scale neutering projects that is committed to providing reasonable prices and we have been fortunate that licensed premises in other parts of Greece have welcomed him to assist locally particularly in Evia this year.

**Equipment** cost has increased by £2k to £12k. In 2023 £8k has been spent to purchase a horse box trailer for a donkey sanctuary as confirmed with an executor and we intend to ship this to Greece in Spring 2024.

**Food** costs have increased by £14k to £28k. We decided to expand our winter food funding to more welfare groups. This programme is very popular on social media.

**Board and Kalyvia kennels** which care for GAR sponsored dogs has increased by £2k to £42k. We typically sponsor around 10 dogs at any time.

## Neutering Greek Geography Report for the year 2023:

Area	Total Cats	Total Dogs
Aegina	150	
Aisopos		30
Amfissa		60
Andros	202	21
Athens	444	17
Corfu	73	82
Crete	108	51
Didimoteio		25
Drama		30
Drosia	25	5
East Pelion	28	45
Evia	187	39
Filiatra	50	
Halkida & Orepos	210	166
Igoumenitsa	127	4
Kalamos	90	
Kastoria		20
Kavala	50	
Kilkis		60
Kivotos	35	30
Kos		25
Kozani		43
Leptokarya		25
Loutraki	55	40
Meganissi	103	
Megara	245	40
Messini	55	30
Nikaia	100	
Paros	80	
Patras	10	17
Paxos		30
Pelion		50
Pireus	50	
Preveza	50	10
Rhodes	20	
Salamina	50	176
Samos	207	
Serres	50	50
Thessaloniki	8	32
Trifila	10	40
Volos	195	45
Xanthi	65	65
<b>Total</b>	<b>3132</b>	<b>1403</b>

**Transport** cost has increased by £14k to £92k. Where transport relates to rehoming this is recouped as much as possible with suggested adoption donation. We intended to lower these costs in 2023 and so note this increase is too high. We will monitor this in 2024 and discuss at our monthly reviews how to make transport costs more cost effective.

**UK rescue costs** have decreased by £16k to £12k. This is back up for rehomed dogs in UK. This is the lowest it has ever been, and we acknowledge that this is thanks to our behaviourist who oversees the rehoming.

**Medical** costs have decreased by £6k to £112k. This is a combination of medical purchases and payments to Greek vets for individual animal care. We continue to receive increased requests annually to provide tick treatments thus preventing fatal Mediterranean diseases transmitted by ticks and as noted for other income there has been an increase in reimbursement from other charities for requested purchases. We intend to cap what we spend on individual animals in 2024 but help more animals this way and to also fund more parasite treatments.

**Our other costs** for administration, postage, insurance, regulatory and notary fees have increased by £7k. The production of the newsletter that was missed in 2022 being a factor, £1000 telephone for our volunteers who liaise with all the rescues in Greece and increased courier costs within Greece for distributing medication and parasite treatments.

## **Financial Reserves Policy**

Based on our working requirements and the obvious risks and uncertainty associated with our income particularly as core income is in decline and expected to decline further, the trustees believe that £250k remains an appropriate unrestricted reserve to maintain when we typically spend now around £150 to £180k per year just on our main objective of neutering. We have many long-term projects now.

## **Restricted Funds**

The designated legacy for the purposes of neutering for the Island of Samos now stands at £7.5k. We supported two large scale cat neutering projects on Samos in 2023 costing £2.5k neutering 207 cats.

## **Investment Policy**

Interest rates for these deposits had plummeted the last two years and it was not worth considering tying up funds with such low returns offered but we now have 3 fixed term investments for a variety of terms 1, 3 and 5 years.

## **Trustee's Response to the Independent Examiners Report and future goals**

The trustees recognise the comments of the independent examiner in that we have been very fortunate to have made a significant profit, but consideration needs to be given for when legacies are not received as these cannot be relied on. We expect a larger decrease in core donations in 2024 due to the 'cost of living crisis' and have seen that this is the situation for other UK charities.

We have a responsibility to our supporters and executors to ensure that their funds are used in the most effective way. Therefore, we will establish budgets on all expense categories to be adjusted in the event of an emergency response to wildfires or floods and have a medium to long term plan where we intend to spend around £250-300k of our funds per year for the next 3-5 years. Had we not received these legacies in 2023 then funds would have depleted by £265k.

We will continue to focus most on online fundraising and awareness and have confirmed with executors that our social media will reflect how funds are spent.

We intend to promote the transport of the horse box trailer to Greece as a fundraiser. We have contacted a match funding platform for the first time and hope this is a successful project to help to establish a mobile clinic for Karditsa, to be as effective as the one we jointly funded with AAG Animal Action Greece for Evia. We are also very happy to have started to work together with Animal Action Greece which is the UK's largest and longest established charity helping the animals of Greece for a longer-term project to help an estimated 600 stray dogs at a dump site in Northern Greece. Currently large-scale neutering projects are planned and food and medical provision. We are still actively trying to find a charity Patron.

## Greek Animal Rescue

Income & Expenditure account for the year ended 30<sup>th</sup> November 2023.

	2023	2022
Donations & Subscriptions	226,961	244,704
Legacies	702,598	333,032
Fund Raising	25,450	25,381
Investment Income	5,560	281
Other Income	<u>21,542</u>	<u>10,481</u>
Total Income	982,111	613,879
Expenses		
Greek Rescue Expenses	503,917	466,156
UK Rescue Expenses	12,104	28,177
Office Services	8,777	2,943
PPS & Journals	4,650	2,078
Advertising & Publicity	171	163
Merchandising	2,695	2,005
Donations Designated	<u>12,533</u>	<u>99,187</u>
Total Expenses	544,847	600,709
Profit/ (Loss) for the year	437,264	13,170
Balance Brought Forward	916,747	903,577
Balance Carried Forward	1,354,011	916,747
Represented By		
Treasurers Account	1,018	79,689
Treasurers Account (2)	905	1,709
30 Day Account	950,083	731,707
COIF Account	15,000	15,000
Fixed Deposits	200,010	
Unity Trust	113,103	
Paypal/Cash Hand	9,916	2,291
Nochex account	63,976	86,351
	1,354,011	916,747

Approved by the board of Trustees on 9<sup>th</sup> September 2024 and signed on its behalf.

Laura Tregent

Trustee

Gillian Samarasekera

Trustee

Notes to the accounts:

Greek Rescue Expenses		UK Rescue Expenses	
Board	15,491		4,032
Equipment	12,347		162
Food	28,309		1,777
Grant	31,940		
Kalyvia (Board/Medical)	26,271		
Neutering	185,811		
Transport	92,091		699
Vet/Medical	111,657		5,434
<b>Total</b>	<b>503,917</b>		<b>12,104</b>

# Independent Examiner's Report To the Trustees of Greek Animal Rescue

I report on the accounts of the above for the year ended 30th November 2023

## **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the charities act 2012 (the charities act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the 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 any 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 Commissioners. My examination included 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 such matters. The procedures do not cover all evidence that would be required of an audit and consequently no opinion is given as to whether the accounts present a true and fair reflection, and the report is limited on this basis.

## **Independent Examiners Report**

The charity has made a significant profit for the year thanks to some large legacies. Whilst regular legacies continue to be received, consideration should be given to making plans for years when these might not be received.

This year's legacies were received towards the end of the accounting period, and I understand significant capital has already been placed in interest bearing investments.

Kelvin Speirs  
A.C.Tax Services  
Fyndings  
Station Road  
Plumpton Green  
Lewes BN7 3BX

31/7/2024



**GREEK ANIMAL RESCUE (UK )**

England & Wales - Charity number 802243

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# Accounts

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# Greek Animal Rescue Trustees Report

The trustees of Greek Animal Rescue UK (GAR) present their annual report for year ended 30 November 2022. The charity is organised in such a way that the trustees discuss regularly how best to manage its affairs. As there are no paid employees, the organisation also relies on the continued support of a small number of volunteers to manage its activities.

## Charitable objectives

1. The relief of suffering of animals in Greece in need of care and attention by the provision of funds, materials and equipment for the care, accommodation, and treatment of such animals
2. The prevention of cruelty to animals in Greece.
3. The advancement of public education in all aspects of care and protection of animals

## Activities

In practical terms this means

- Promote, co-ordinate and provide funding for sterilising campaigns.
- Provide financial and practical assistance to local organisations and individuals involved in animal welfare within their community.
- Lobby the Greek government for better, properly implemented animal welfare legislation.

**Sterilising campaigns** are the most effective way to reduce stray animal overpopulation in Greece. GAR manages many different size campaigns throughout Greece from intensive programmes sterilising hundreds of animals to small local campaigns for just a few local animals.

**Assisting local organisations** with their own rescue work improves the welfare of animals living on the streets. This assistance is generally in the form of medication particularly tick treatments. We also consider urgent food request and provide a winter food payment to the food suppliers of the groups we support. These groups are mainly the local animal welfare volunteers that we assist with our TNR Trap, Neuter and Release sterilisation programmes.

**Lobbying the Greek Government** is primarily at a local level. Animal welfare legislation in Greece is reasonably good with each municipality being responsible for the health and care of all street animals within its geography. However, this legislation is not always implemented effectively.

## **Achieving our goals**

**Sterilising campaigns** and support for local animal welfare volunteers and rescue work. Through these grants for sterilising projects, we have maintained and continued to expand our network of contacts in Greece which enables us to respond to calls for help more effectively too.

**We work with a wide variety of local charities** and animal welfare organisations and individuals in Greece that we know and have met and trust. We provide medication and food for street animals that is distributed by animal welfare groups. To ensure that funds are used for the intended purpose, all grants for neutering or payments for veterinary work are paid direct to the vets' bank account only. All animal transport costs, and food are paid direct to the transporter company and food suppliers.

We have historically supported two animal welfare groups monthly on Kos and Salamina being set up by the charity founder and will continue to support these trusted partners for the foreseeable future. We increased the support for Salamina again in 2022 being an area exempt from benefits of tourism and notorious for animal dumping. However, we do not intend to extend this activity for regular payments to other organisations as we do not want a reliability on our support and our priority is to address the source of the problem by focusing on funding neutering nationwide.

**We continually encourage the reporting of animal abuse** to the Greek government both at local and national level.

## **In addition to our charitable objectives**

**GAR offers a limited rehoming service** with full back up service for any animal we bring to the UK to ensure that none of them ever knowingly enter the UK charity rescue system. Rehoming is limited to a few lucky animals as we have limited resource and facilities in the UK to provide backup service for failed homes. The total cost of preparing and transporting an animal from Greece has been increased and has never been fully covered by the suggested adoption donation but this often generates continued charity support.

GAR has facilitated the rehoming of 76 dogs and cats this year. We are fortunate to have an experienced behaviourist trustee who is overseeing this process more effectively and devised a detailed preadoption request check and works closely with the Greek rescuers and implemented a home check procedure online. We have increased the suggested adoption donation and reduced the adoption failure rate by improving the matching of pets to adopters with the help of our behaviourist and this will enable us to continue this service in the future.

## Financial Review

The financial statements indicate our financial results for the year.

**Total income** excluding designated donations decreased from £806k to £514k in 2022. This is entirely due to exceptional legacies in 2021.

**Donations and subscriptions** have decreased by 20% from £306k to £244k in 2022. This is a concern being our core income but 2021 was higher than usual donations in response to wildfires appeal. Unfortunately, we could not produce a newsletter in 2022 due to a new volunteer being unable to deliver. We are currently looking for a new volunteer to take on this task as we feel we should still aim to just get at least one newsletter produced per year as some key donors are not online and although generally in decline, we understand that many still prefer to receive a hard copy edition.

**Investment Income** this has decreased by £2k. Fixed term deposit bonds have not been attractive in 2022 due to very low interest rates and so we could not commit funds long term for this. We note the investment comments by the auditor for previous years and will be reviewing this in 2023.

**Legacies**, excluding the conditional amount totalled £234k. We are very grateful to those people who remember GAR in their wills as this enables us to massively increase the amount of work we do. Indeed, it is only due to legacies that we have been able to increase our vital neutering and rescue work the last few years. The receipt of a legacy this year was conditional that GAR assisted designated animal welfare groups. This was accepted due to the material benefit to GAR and indeed for every legacy we always approach the executors to confirm if they know of any preference as to how the deceased would have liked the legacy to be spent in helping animals in Greece.

**Fundraising** income has decreased by 21% to £25k in 2022. We must acknowledge our volunteer who manages Facebook and creates very engaging fundraising appeals across all our social media platforms and promoting online shopping platforms Amazon Smile, Give as you Live, Easyfundraising. Again, this decrease is connected with the success of 2021 wildfires appeal.

The 2020 and 2021 lockdowns prevented us from taking our stalls to events, but we managed to do a few of these in 2022 as well as a London station collection. We are very grateful to our long-term supporters who do boot sales and we also acknowledge our three volunteers who manage Ebay sales for which there has been an increase.

**Other Income** represents merchandise sales which have declined mainly due to the lack of the newsletter. The increase of this by £4k is income from sales of medicines to Greek welfare groups where they have fundraised locally or sought other charities to reimburse GAR. We had another successful year creating and selling our own calendar which sold out and we appreciate our volunteer who continues to manage all this.

## **Greek Rescue Expenses**

Following the previous good years for income from legacies, the trustees planned to continue with the sterilisation campaigns and 2022 is now the second-best annual result to date. We always approach the families or executors of the legacies and confirm that this is generally the main request to primarily use the funds. This year we sterilised 4270 dogs and cats which cost £173k. This is an increase of 542 animals from 2021 but a decrease in cost of £4k.

We are continuing to support local schemes for assisted sterilisation of owned dogs. The reason being that many Greeks do not sterilise their own dogs and when they inevitably fall pregnant, the resulting pups may be dumped at a shelter or in boxes and roadside bins impacting the stray overpopulation. We are very keen to sterilise owned Greek Shephard dogs and have particularly supported this in Kozani Northern Greece.

Neutering prices vary greatly all over Greece mainland and islands – a female dog being from €50 to €120. We only ever pay the vets direct and, in many areas, vets have set high prices and the use of foreign vets is rarely permitted anymore. We have two volunteers based in Athens who are a great help in contacting the Greek vets and this has been their most successful year at helping to negotiate the best deals. We have always received more requests to neuter cats than dogs. We have an Athens based vet highly experienced with large scale neutering projects that is committed to providing reasonable prices and we have been fortunate that licensed premises in other parts of Greece have welcomed him to assist locally.

**Equipment** cost has decreased by £4k to £10k as 2021 was increased spend for the wildfires support.

**Food** costs has decreased by £7k to £15k. 2021 reflects wildfires support and this is now lower anyway since Brexit as we are now unable to transport food from the UK anymore.

## Neutering Greek Geography Report for the year 2022:

Area	Dogs	Cats
Athens	80	638
Corfu	96	30
Crete	43	244
Deskati	3	65
Didimoteixo	60	
Drama	20	
East Pelion	50	40
Eretria		20
Florina	5	
Gargaliani		20
Grevena & Kivotos	117	50
Halkida & Orepos	44	180
Igoumenitsa	54	175
Kallithea		60
Kalymnos		55
Kamena	5	126
Karditsa	35	
Kastoria	10	
Kavala	35	
Kefalonia	20	
Kilkis	70	
Kos	40	
Kozani	88	42
Kyparissa		100
Lesvos	2	56
Loutraki	35	40
Meganisi		72
Mesolongi	30	25
Naoussa		12
Paramythia	33	
Patras	15	
Paxos	30	
Preveza		75
Ptolmaida	33	25
Rhodes		12
Salamina		50
Samos		298
Serres	50	50
Skydra	35	
Thessaloniki	65	118
Volos	25	264
Xanthi	50	50
	<b>1278</b>	<b>2992</b>
<b>Total Neutered 2022</b>		<b>4270</b>

**Board and Kalyvia kennels** which care for GAR sponsored dogs and tourist rescue dogs has increased by £4k to £39k. We typically sponsor around 10-12 dogs at any time.

**Medical** costs have increased by £20k to £118k. This is a combination of medical purchases and payments to Greek vets. We continue to receive increased requests annually to provide tick treatments thus preventing fatal Mediterranean diseases transmitted by ticks. Our trustee has increased her visits to Greece to distribute these medicines and treatments accordingly and as noted for other income there has been an increase in reimbursement from other charities for requested purchases.

**Transport** cost has decreased by £13k to £78k. Costs associated with this though are ever increasing and 2021 includes excess incurred due to Covid restrictions. Also this includes support for Skiathos dog shelter rehoming. Where transport is connected with rehoming this is recouped as much as possible with suggested adoption donation. After two years of lockdowns, we experienced a large increase in 2022 from tourists wanting to rescue animals particularly cats.

**UK rescue costs** have increased by £7k to £28k. This is back up for rehomed dogs in UK. Rehoming whether GAR sponsored, or tourist assisted has always the main source of generating supporters though.

**Our other costs** for administration postage, regulatory and notary fees have decreased by £4k and the lack of a newsletter being a factor.

## **Financial Reserves Policy**

Based on our working capital requirements and the obvious risks and uncertainty associated with our income the trustees believe that £250k is currently an appropriate unrestricted reserve to maintain. This typically represents expected annual income excluding legacies and approximately eight months of current operational expenditure.

## **Restricted Funds**

The balance of a conditional legacy is now £34k and a designated legacy for the purposes of neutering for the Island of Samos now stands at £10k. We supported two large scale cat neutering projects on Samos in 2022 costing £4k neutering 298 cats.

## **Investment Policy**

As noted in the last audit the trustees had invested £300k in 2-3 years fixed term deposit accounts and as shown by use of unrestricted funds we have increased all our normal activities being in such a way that they can be scaled back again once funds have been used. However, interest rates for these deposits have plummeted the last two years and it was not worth considering tying up funds with such low returns offered. Interest rates are expected to increase in 2023 and we shall review this then.

## **Trustee's Response to the Independent Examiners Report and future goals**

The trustees recognise the comments of the independent examiner in that we have been very fortunate to have made a small profit in 2022 thanks to legacies and this has delayed the need for stricter budgets which we shall review in 2023. We are very concerned regarding the decline in donations and how the current and expected long term 'cost of living crisis' will impact the charity. Had we not received these legacies then funds would have been depleted by £234k.

Therefore, in anticipation of a reduction in donations next year(s), we plan to scale back on all expense categories. For neutering projects, we will prioritise female spays. We will also monitor transport costs to identify any savings there.

We will continue to focus most on online fundraising and are still looking to find an experienced fundraising individual or team either in Greece or UK to help us with this. We will also consider advertisement opportunities, continue to search for a volunteer to assist with the newsletter, try direct email appeals and explore the possibility of using a match funding platform and finding a charity Patron.

## Greek Animal Rescue

Income & Expenditure account for the year ended 30<sup>th</sup> November 2022.

	2022	2021
Donations & Subscriptions	244,704	306,815
Legacies	333,032	458,950
Fund Raising	25,381	32,280
Investment Income	281	2,401
Other Income	<u>10,481</u>	<u>6,125</u>
Total Income	613,879	806,571
Expenses		
Greek Rescue Expenses	466,156	503,822
UK Rescue Expenses	28,177	21,329
Office Services	2,943	2,865
PPS & Journals	2,078	6,434
Advertising & Publicity	163	340
Merchandising	2,005	2,455
Miscellaneous		78
Donations	<u>99,187</u>	<u>          </u>
Total Expenses	600,709	537,303
Profit/ ( Loss) for the year	13,170	269,268
Balance Brought Forward	903,577	634,309
Balance Carried Forward	916,747	903,577
Represented By		
Treasurers Account	79,689	11,487
Treasurers Account (2)	1,709	338
30 Day Account	731,707	608,383
COIF Account	15,000	15,000
Lloyds Term Deposits		201,252
Paypal/Cash in Hand	2,291	14,366
Nochex account	86,351	52,751
	916,747	903,577

Approved by the board of Trustees on 15<sup>th</sup> August 2023 and signed on its behalf.

Laura Tregent

Trustee

Gillian Samarasekera

Trustee

Notes to the accounts:

Greek Rescue Expenses

Board	14,111
Equipment	10,398
Food	14,500
Grant	32,787
Kennels	25,279
Neutering	172,581
Transport	78,389
Vet/Medical	118,111

Total 466,156

UK Rescue Expenses

16,281
681
1,267
375
9,573

28,177

# Independent Examiner's Report To the Trustees of Greek Animal Rescue

I report on the accounts of the above for the year ended 30th November 2022

## **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the charities act 2012 (the charities act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the 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 any 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 Commissioners. My examination included 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 such matters. The procedures do not cover all evidence that would be required of an audit and consequently no opinion is given as to whether the accounts present a true and fair reflection and the report is limited on this basis.

## **Independent Examiners Report**

The charity has made a small profit this year, largely thanks to a number of generous legacies/donations. Expenses in the UK form a relatively small part of the overall figure. The Van der Steen legacy has conditions attached because of the unfortunate situation surrounding it. The legal papers should be made available for the AGM and any other circumstance which it might be relevant.

Kelvin Speirs

A.C.Tax Services

Fyndings

Station Road

Plumpton Green

Lewes BN7 3BX

8/8/23

**GREEK ANIMAL RESCUE (UK )**

England & Wales - Charity number 802243

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# Accounts

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# Greek Animal Rescue Trustees Report

The trustees of Greek Animal Rescue UK present their annual report for year ended 30 November 2021. The charity is organised in such a way that the trustees discuss regularly how best to manage its affairs. As there are no paid employees, the organisation relies on the continued support of a small number of volunteers to manage its activities

## Charitable objectives

1. The relief of suffering of animals in Greece in need of care and attention by the provision of funds, materials and equipment for the care, accommodation and treatment of such animals
2. The prevention of cruelty to animals in Greece.
3. The advancement of public education in all aspects of care and protection of animals

## Activities

In practical terms this means

- Promote, co-ordinate and provide funding for sterilising campaigns.
- Provide financial and practical assistance to local organisations and individuals involved in animal welfare within their community
- Lobby the Greek government for better, properly implemented animal welfare legislation

**Sterilising campaigns** are the most effective way to reduce stray animal overpopulation in Greece. Greek Animal Rescue manage many different size campaigns throughout Greece from intensive programmes sterilising hundreds of animals to small local campaigns for just a few local animals. Grants for this work are paid direct to the vets only to ensure funds are spent correctly.

**Assisting local organisations** with their own rescue work improves the welfare of animals living on the streets. This assistance is generally in the form of medication particularly tick treatments. We also provide a winter food payment to the food supplier of the groups we support. These groups are mainly the local animal welfare volunteers that we assist with our TNR Trap, Neuter and Release sterilisation programmes.

**Lobbying the Greek Government** is primarily at a local level. Animal welfare legislation in Greece is reasonably good with each municipality being responsible for

the health and care of all street animals within its geography. However, at a local level this legislation is rarely implemented effectively.

## **Achieving our goals**

**Sterilising campaigns** and support for local animal welfare volunteers and rescue work. Through these grants for sterilising projects, we have maintained our network of contacts in Greece which enables us to respond to calls for help more effectively too.

**We work with a wide variety of local charities** and animal welfare organisations and individuals in Greece that we know and trust. We provide medication and food for street animals that is distributed by animal welfare groups. In order to ensure that funds are used for the intended purpose, all grants for neutering or payments for veterinary work are paid direct to the vets nominated bank account only. All animal transport costs and food are paid direct to the transporter company and food suppliers too. We strictly never pay the welfare groups direct.

We have historically supported 2 animal welfare groups on a monthly basis on Kos and Salamina and will continue to support these trusted partners for the foreseeable future. We actually increased the support for Salamina being an area exempt from benefits of tourism and notorious for animal dumping. However, we do not intend to extend this activity for regular payments to other organisations as we do not want a reliability on our support and our priority is to address the source of the problem by focusing on funding neutering nationwide. We do not fund capital projects as this has proved unreliable in the past.

**We continually encourage the reporting of animal abuse** to the Greek government both at local and national level.

## **In addition to our charitable objectives**

**Greek Animal Rescue offers a limited rehoming service** with full back up service for any animal we bring to the UK to ensure that none of them ever knowingly enter the UK charity rescue system. Rehoming is limited to a few lucky animals as we have limited resource and facilities in the UK to provide backup service for failed homes. The cost of preparing and transporting an animal from Greece has increased and has never been fully covered by the suggested adoption donation.

The help we provide to tourists to bring home animals they have met on holiday has understandably reduced due to the lockdowns. Greek Animal Rescue has facilitated the rehoming of 80 dogs and cats this year a decrease of 22 from 2020. We are

fortunate to have an experienced behaviourist trustee who is overseeing this process more effectively and devised a detailed preadoption request check and works closely with the Greek rescuers. We have increased the suggested adoption donation and reduced the adoption failure rate by improving the matching of pets to adopters with the help of our behaviourist and this will enable us to continue this service in the future.

## Financial Review

The financial statements indicate our financial results for the year.

**Total income** increased from £321k to £806k in 2021. This is entirely due to another exceptional and unexpected legacy.

**Donations and subscriptions** have increased by 22% from £250k to £306k in 2022. This is our core income. There was a positive response to the newsletter that featured our Wildfires appeal which was our most successful appeal ever raising around £30k and we are fortunate that this was also covered in UK national press. Also, our sponsored walk to help a new area of Amfissa titled '£9k for Canines.' We must acknowledge our volunteer who manages Facebook and creates very engaging fundraising appeals across all our social media platforms which has driven the bulk of this increase even attracting donations from USA and Canada and a London based Greek restaurant. Also promoting online shopping platforms Amazon Smile, Give as you Live, Easyfundraising. This year we also implemented a new revenue stream for requesting £100 donation for our services to assist tourists looking to rehome a dog or cat.

**Legacies**, we are very grateful to those people who remember GAR in their wills as this enables us to increase the amount of work we do. Indeed, it is only due to legacies that we have been able to increase our vital neutering and rescue work.

**Fundraising** has increased by 45% to £32k in 2021. The 2020 lockdowns prevented us from taking our stalls to events, but we managed to do a few of these end of 2021. We are very grateful to some long-term supporters who do boot sales for us and managed this in between lockdowns and we also acknowledge our 2 volunteers who manage Ebay sales for which there has been an increase.

We must also mention our long-term supporter who organises an annual event at a London jazz club.

Other Income represents merchandise sales which have declined. Also income from sales of medicines to Greek welfare groups where they have fundraised locally which has also decreased.

## Greek Rescue Expenses

Following the previous good years for income, the trustees planned to continue with the sterilisation campaigns and 2021 is the second-best annual result. We always approach the families of the legacies and confirm that this is often the wish to primarily use the funds. This year we sterilised 3708 dogs and cats which cost £177k. This is a decrease of 734 animals from 2020. We experienced a decline in neutering grant requests which we believe is a result of the pandemic recovery.

We are continuing to support local schemes for assisted sterilisation of owned dogs. The reason behind this is that many Greeks do not sterilise their own dogs and when they inevitably fall pregnant, the resulting pups may be dumped at a shelter or in boxes and roadside bins impacting the stray overpopulation. We are very keen to sterilise owned Greek Shephard dogs and have particularly supported this in Kozani Northern Greece.

Neutering prices vary greatly all over Greece mainland and islands – a female dog being from €50 to €120. In many areas vets have set high prices and the use of foreign vets is rarely permitted anymore. We have 2 volunteers based in Athens who are a great help in contacting the Greek vets and help to negotiate the best prices. In many areas neutering was a permitted activity during Greek lockdowns. We have always received more requests to neuter cats than dogs.

### Neutering Greek Geography Report for the year 2021:

Area	Sum of Dog	Sum of Cat
Almyros	5	
Amfipolis	25	
Amfissa	105	
Athens	146	505
Corfu	71	73
Crete	90	173
Deskati	25	
East Pilio	50	50
Evia	38	25
Grevana	50	
Halkida	170	100
Kalambaka	14	
Kallithea		50
Kalymnos		55
Karditsa	30	10
Kastoria	35	
Kavala	15	25
Kefalonia	68	
Kivotos		50

Area	Sum of Dog	Sum of Cat
Koropi	15	
Kos	50	20
Kozani	136	36
Kyparissa	40	185
Lesvos	5	44
Malia		50
Messini	35	3
Orepos	28	
Patras	11	9
Paxos	30	
Preveza	15	55
Ptolemaida	20	
Salamina	17	125
Samos	40	179
Serres	75	30
Thessaloniki	152	40
Volos	16	194
<b>Total</b>	<b>1622</b>	<b>2086</b>
		<b>3708</b>

**Equipment** cost has increased by £7k to £14k as this was a lot of our spend from the Wildfires Appeal.

**Food** costs has decreased by £6k to £21k. Brexit has had a huge impact on this.

**Board and Kalyvia kennels** which care for GAR sponsored dogs and tourist rescue dogs has increased by £3k to £35k. We continue to typically sponsor a maximum of 10-15 dogs at any time.

**Medical** costs have decreased by £5k to £98k. This is a combination of medical purchases and payments to Greek vets. We continue to receive requests to provide tick treatments thus preventing fatal Mediterranean diseases transmitted by ticks.

**Transport** cost has increased by £13k to £107k. Costs associated with this are ever increasing and this includes necessary Covid tests and support for Skiathos dog shelter rehoming. Where directly involved with rehoming this is recouped as much as possible with suggested adoption donation.

**Designated Donations** are £19k. We have decided to account for these separately. These form part of a donation that benefits GAR and are requested to specific animal welfare groups.

**UK rescue costs** have remained static at £21k. This is back up for rehomed dogs in UK. Rehoming whether GAR sponsored, or tourist assisted has always been the main source of generating supporters.

**Our other costs** for administration postage, regulatory and notary fees have decreased by £4k

We produced 2 newsletters this year. It can be difficult to obtain the right quality material for this from the groups we support and there is a decline in people wanting a hardcopy edition. We understand that online fundraising will be of more significance going forward so we may produce just 1 newsletter per year going forward.

We had another successful year creating and selling our own calendar which sold out and we appreciate our volunteer who managed all this.

## **Financial Reserves Policy**

Based on our working capital requirements and the obvious risks and uncertainty associated with our income the trustees believe that £250k is currently an appropriate unrestricted reserve to maintain. This typically represents what was our annual expected income pre these large legacies and approximately 8 months of current operational expenditure.

## **Restricted Funds**

We received a designated £38k for the purposes of neutering for the Island of Samos which now stands at £14k. We supported 3 groups on Samos in 2020 - 2 for helping dogs and 1 for helping cats.

## **Investment Policy**

As noted in the last accounts the trustees had decided to invest £300k in fixed term deposit account as effectively and efficiently as possible with no risk to benefit Greek animals over the next three years by increasing our normal activities in such a way that they can be scaled back again once the funds have been used. However, interest rates for these deposits have plummeted this year.

## **Trustee's Response to the Independent Examiners Report**

The trustees recognise the comments of the independent examiner in that we have been extremely fortunate to have come through the pandemic in a stronger position thanks to legacies and this delays the need for stricter budgets. We are concerned re post pandemic impact on fundraising and donations although we are aware of an expected £100k legacy in 2022. Indeed, if we had not received legacies this year then we would have decreased our funds by around £200k which was our predicted position. Next year we plan to increase medical assistance and neutering projects. We will continue to focus on online fundraising and are still looking to find an experienced fundraising individual or team in Greece to assist with this. We will also consider advertisement opportunities.

## Greek Animal Rescue

### Income & Expenditure account for the year ended 30<sup>th</sup> November 2021.

	2021	2020
Donations & Subscriptions	306,815	250,419
Legacies	458,950	33,782
Fund Raising	32,280	22,318
Investment Income	2,401	2,356
Other Income	<u>6,125</u>	<u>13,037</u>
Total Income	806,571	321,912
Expenses		
Greek Rescue Expenses	503,822	470,951
UK Rescue Expenses	21,329	21,102
Office Services	2,865	4,119
PPS & Journals	6,434	7,458
Advertising & Publicity	340	1,015
Merchandising	2,435	3,002
Miscellaneous	<u>78</u>	
Total Expenses	537,303	507,647
Profit/ ( Loss) for the year	269,268	(185,735)
Balance Brought Forward	634,309	820,044
Balance Carried Forward	903,577	634,309
Represented By		
Treasurers Account	11,487	10,141
Treasurers Account (2)	338	1,044
30 Day Account	608,383	285,525
COIF Account	15,000	15,000
Lloyds Term Deposits	201,252	300,000
Paypal/Cash in Hand	14,366	5,868
Nochex account	52,751	16,731
	903,577	634,309

Approved by the board of Trustees on 12<sup>th</sup> September 2022 and signed on its behalf.

Laura Tregent

Trustee

Diane Chapman

Trustee

Notes to the accounts:

Greek Rescue Expenses

Board	8,373
Equipment	14,270
Food	21,718
Grant	30,150
Kennels	26,909
Neutering	177,394
Transport	107,756
Vet/Medical	98,171
Designated Donations	19,081

Total 503,822

UK Rescue Expenses

6,515
100
1,684
512
12,512

21,329

# Independent Examiner's Report To the Trustees of Greek Animal Rescue

I report on the accounts of the above for the year ended 30th November 2021

## **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the charities act 2012 (the charities act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the 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 any 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 Commissioners. My examination included 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 such matters. The procedures do not cover all evidence that would be required of an audit and consequently no opinion is given as to whether the accounts present a true and fair reflection, and the report is limited on this basis.

## **Independent Examiners Report**

The charity has made a significant profit this year, largely thanks to a number of generous legacies/donations. Expenses in the UK continue to reduce. The charity has come through the Covid 19 pandemic in a stronger financial position than in 2019, which is a remarkable achievement.

Kelvin Speirs

A.C.Tax Services

Fyndings

Station Road

Plumpton Green

Lewes BN7 3BX

22/8/22

## Additional Notes to Accounts

	2019	2020	2021	2020 v 2021
<b>Donations</b>	291,850	250,419	306,815	56,396
<b>Legacies</b>	157,975	33,782	458,950	425,168
<b>Fundraising Events</b>	25,396	22,318	32,280	9,962
<b>Investment Income</b>	277	2,356	2,401	45
<b>Other Income</b>	11,733	13,037	6,125	-6,912
<b>Total</b>	<b>487,230</b>	<b>321,911</b>	<b>806,571</b>	<b>484,659</b>

<b>Expenditure</b>	2019	2020	2021	2020 v 2021
Animal Rescue (Greece)	424,064	470,951	503,822	32,871
Animal Rescue (UK)	26,479	21,102	21,329	226
Office & services	6,750	4,119	2,865	-1,254
PPS & journals	8,377	7,458	6,435	-1,024
Advertising & publicity	2,094	1,015	340	-675
Merchandising	9,375	3,002	2,435	-567
Other	6,950	0	78	78
<b>Total</b>	<b>484,089</b>	<b>507,647</b>	<b>537,303</b>	<b>29,656</b>

<b>Animal Rescue (Greece)</b>	2019	2020	2021	2020 v 2021
Board	5,842	7,405	8,373	967
Equipment	6,579	6,840	14,270	7,430
Food	35,742	27,979	21,718	-6,260
Grant	23,200	17,800	30,150	12,350
Medical	80,034	103,192	98,171	-5,021
Kalyvia Kennels	22,158	24,582	26,909	2,326
Neutering	149,373	188,487	177,394	-11,093
Transport	101,136	94,665	107,756	13,091
Designated Donations			19,081	19,081
<b>Total</b>	<b>424,064</b>	<b>470,951</b>	<b>503,822</b>	<b>32,871</b>

<b>Animal Rescue (UK)</b>	2019	2020	2021	2020 v 2021
Board	11,973	6,014	6,515	501
Equipment	249	546	100	-446
Food	1,182	1,164	1,684	520
Medical	10,398	12,688	12,512	-176
Transport	2,677	691	518	-172
<b>Total</b>	<b>26,479</b>	<b>21,102</b>	<b>21,329</b>	<b>226</b>

<b>Neutering</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2020 v 2021</b>
Cats	1726	2771	2086	-685
Dogs	1557	1671	1622	-49
<b>Total</b>	<b>3283</b>	<b>4442</b>	<b>3708</b>	<b>-734</b>

<b>Rehoming</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2020 v 2021</b>
GAR sponsored and assisted tourist rescues	128	102	80	-22

**GREEK ANIMAL RESCUE (UK )**

England & Wales - Charity number 802243

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# Accounts

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# Greek Animal Rescue Trustees Report

The trustees of Greek Animal Rescue UK present their annual report for year ended 30 November 2020. The charity is organised in such a way that the trustees discuss regularly how best to manage its affairs. As there are no paid employees, the organisation relies on the continued support of a small number of volunteers to manage its activities

## Charitable objectives

1. The relief of suffering of animals in Greece in need of care and attention by the provision of funds, materials and equipment for the care, accommodation and treatment of such animals
2. The prevention of cruelty to all animals in Greece.
3. The advancement of public education in all aspects of care and protection of animals

## Activities

In practical terms this means

- Promote, co-ordinate and provide funding for sterilising campaigns.
- Provide financial and practical assistance to local organisations and individuals involved in animal welfare within their community
- Lobby the Greek government for better, properly implemented animal welfare legislation

**Sterilising campaigns** are the most effective way to reduce stray animal overpopulation in Greece. Greek Animal Rescue manage many different size campaigns throughout Greece from intensive programmes sterilising hundreds of animals to small local campaigns for just a few local animals. Grants for this work are paid direct to the vets to ensure funds are spent correctly.

**Assisting local organisations** with their own rescue work improves the welfare of animals living on the streets. This assistance is generally in the form of medication together with the distribution of donated animal food. In return, the local animal welfare volunteers will assist with our TNR Trap, Neuter and Release sterilisation programmes.

**Lobbying the Greek Government** is primarily at a local level. Animal welfare legislation in Greece is reasonably good with each municipality being responsible for the health and care of all street animals within its geography. However, at a local level this legislation is rarely implemented effectively.

## **Achieving our goals**

**Increased sterilising campaigns** and support for local animal welfare volunteers totalled £475k. Through these grants for sterilising projects, we have improved our network of contacts in Greece which enables us to respond to calls for help more effectively. This year we sterilised 4,442 dogs and cats, an increase of 1,159 animals from 2019. This is the best ever annual result for the charity and this increase is due to legacy payments.

We are also continuing to trial local schemes for assisted sterilisation of owned dogs most notably around Athens Megara and Kozani. The reason behind this is that many Greeks do not sterilise their own dogs and when they inevitably fall pregnant, the resulting pups may be dumped at a shelter if they are lucky or in boxes and roadside bins if they are not. This continues to increase stray overpopulation.

**We work with a wide variety of local charities**, organisations and individuals in Greece that we know and trust. We provide medication and food for street animals that is distributed by animal welfare groups. In order to ensure that funds are used for the intended purpose, all grants for neutering or payments for veterinary work are paid direct to the vets' nominated bank account only. All animal transport costs and food are paid direct to the transporter company and food suppliers too. We never pay the welfare groups direct.

We have historically supported two animal welfare groups on a monthly basis on Kos and Salamina and will continue to support these trusted partners for the foreseeable future. However, we do not intend to extend this activity for regular payments to other organisations as there is less control over the use of these funds and our priority is to address the source of the problem by focusing funding neutering. We do not fund capital projects as this has proved unreliable in the past.

**We continually encourage the reporting of animal abuse** to the Greek government both at local and national level.

**In addition to our charitable objectives**

**Greek Animal Rescue offers a limited rehoming service** with full back up service for any animal we bring to the UK to ensure that none of them ever knowingly enter the UK charity rescue system. Rehoming is limited to a few lucky animals as we have limited resource and facilities in the UK to provide backup service for failed homes. The cost of preparing and transporting an animal from Greece has increased and has never been fully covered by the suggested adoption donation. This year we have incurred notary fees of £625 in order to comply with the animal Traces registration system.

The help we provide tourists to bring home animals they have met on holiday has understandably reduced due to the lockdowns. Greek Animal Rescue has facilitated the rehoming of 102 dogs and cats this year a decrease of 26 from 2019. We are fortunate to have an experienced behaviourist trustee who is overseeing this process more effectively and devised a detailed preadoption request check and works closely with the Greek rescuers. We have increased the suggested adoption donation and reduced the adoption failure rate by improving the matching of pets to adopters with the help of our behaviourist and this will enable us to continue this service in the future.

## **Financial Review**

The financial statements indicate our financial results for the year.

**Total income** decreased by 34% from £487k to £322k in 2020. This is entirely due to the reduction in legacies received in 2020 following previous exceptional years. The legacy total of £33k this year is more in line with usual legacy payments.

**Donations and subscriptions** have decreased by 14% from £292k to £250k in 2020. This is our core income and it is a huge concern that this trend does not continue.

**Legacies**, we are very grateful to those people who remember GAR in their Wills as this enables us to increase the amount of work we do. Indeed, it is only due to legacies that we have been able to increase our vital neutering and rescue work the last 2 years.

**Fundraising** has decreased by 12% to £22k in 2020. The lockdowns have prevented us from taking our stalls to events. We are very grateful to some long term supporters who do boot sales for us and managed this in between lockdowns and we also acknowledge our two volunteers who manage Ebay sales which has generated £9k an increase of £1k from 2019.

We are very grateful to our volunteer who manages Facebook and creates fundraising appeals on social media which has accounted for most of our fundraising this year. Other Income represents merchandise sales and income from sales of medicines to Greek welfare groups where they have fundraised locally. We acknowledge our website volunteer who set up an online shop for us this year enabling us to generate sales during the festive period. We hope to expand this and find a volunteer to manage this in 2021. We have also recognised the workload in responding to requests for assistance from tourists looking to home strays found while holidaying in Greece, and the time this places on our small team of volunteers. So from next year, we will be making a charge of £100 for our assistance and professional services for each tourist animal brought to the UK, which will be a new revenue stream. We are also looking into finding an experienced fundraising individual or team in Greece to assist with creating more effective on line appeals to increase supporter engagement. Once funds have reached the necessary requirements we will also revert to applying to Trusts again which have occasionally been successful in the past.

### **Greek Rescue Expenses**

Following the previous good years for income, the trustees planned to continue with the sterilisation campaigns and we are very proud with 2020 being the best ever annual result. During 2020 GAR neutered 4,442 dogs and cats costing £193k. These are principally shelter animals or Trap, Neuter, Release (TNR) programmes for street animals. We confirmed with the families of the legacies that this is the wish to primarily use the funds.

Neutering prices vary greatly all over Greece mainland and islands - a female dog being from €50 to €120. In many areas vets have set high prices and the use of foreign vets is rarely permitted anymore. We have two volunteers who are a great help in contacting the Greek vets and help to negotiate the best prices. In many areas neutering was a permitted activity during Greek lockdowns. We have always received more requests to neuter cats than dogs.

### **Neutering Greek Geography Report for the year**

<b>Area</b>	<b>Cats</b>	<b>Dogs</b>
<b>Achilleion</b>	<b>40</b>	
<b>Andros</b>	<b>3</b>	<b>7</b>
<b>Argolida</b>	<b>30</b>	

<b>Area</b>	<b>Cats</b>	<b>Dogs</b>
<b>Koufonissi</b>	<b>30</b>	
<b>Kozani</b>	<b>50</b>	<b>170</b>
<b>Kyparissa</b>	<b>105</b>	

<b>Aspropyrgos</b>		<b>80</b>
<b>Athens</b>	<b>67</b>	<b>8</b>
<b>Corfu</b>	<b>85</b>	<b>95</b>
<b>Corinth</b>		<b>30</b>
<b>Crete</b>	<b>275</b>	
<b>East Pilio</b>	<b>110</b>	<b>35</b>
<b>Evia</b>		<b>50</b>
<b>Florina</b>		<b>25</b>
<b>Grevana</b>		<b>25</b>
<b>Halkida</b>	<b>190</b>	<b>00</b> <sup>1</sup>
<b>Halkidiki</b>	<b>50</b>	<b>25</b>
<b>Igoumenitsa</b>	<b>67</b>	<b>105</b>
<b>Kalamata</b>		<b>20</b>
<b>Kallithea</b>	<b>40</b>	
<b>Kalymnos</b>	<b>55</b>	
<b>Karditsa</b>		<b>15</b>
<b>Kastoria</b>		<b>20</b>
<b>Kavala</b>	<b>25</b>	<b>60</b>
<b>Kefalonia</b>		<b>38</b>
<b>Kos</b>	<b>85</b>	<b>55</b>

<b>Larissa</b>		<b>10</b>
<b>Lefkada</b>	<b>200</b>	<b>37</b>
<b>Lesvos</b>	<b>357</b>	<b>10</b>
<b>Loutraki</b>	<b>50</b>	<b>30</b>
<b>Messini</b>	<b>12</b>	<b>20</b>
<b>Orepos</b>		<b>55</b>
<b>Patras</b>		<b>5</b>
<b>Paxos</b>		<b>50</b>
<b>Preveza</b>	<b>54</b>	<b>36</b>
<b>Salamina</b>		<b>151</b>
<b>Samos</b>		<b>25</b>
<b>Serres</b>		<b>80</b>
<b>Skopelos</b>	<b>50</b>	<b>25</b>
<b>Skydra</b>		<b>40</b>
<b>Thessaloniki</b>	<b>20</b>	<b>10</b>
<b>Trifilia</b>		<b>30</b>
<b>Volos</b>	<b>100</b>	
<b>Xanthi</b>	<b>10</b>	<b>10</b>
<b>Grand Total</b>	<b>2,771</b>	<b>1,672</b>
<b>Total animals</b>		<b>4,443</b>

We received less requests to help with food supplies and this cost has decreased by £7k. We acknowledge our two volunteers who assist with the transport and logistics of this. We were very pleased that to feed the strays was a permitted reason for animal welfare volunteers to be out during lockdown. However, we increased the spend of medicines and Greek veterinary costs from £80k to £103k. We experienced a large increase in the requests to provide tick treatments thus preventing fatal diseases transmitted by ticks.

We continue to sponsor a maximum of 10-15 dogs at any time and this is reflected in Greece board and kennels costs under Kalyvia.

**UK rescue costs** have decreased by 20% from £26k to £21k. This is back up for rehomed dogs in UK. The kennel costs have decreased by 50% which is a reflection of our more efficient process thanks to our behaviourist. Medical costs have increased but £7k of this £12k total cost was for one dog for whom we had an appeal to recoup a lot of the costs.

**Our general costs for administration** have decreased by £5k - there were higher legal fees and notary fees in 2019. We also sourced cheaper printing for the newsletter. We continue to produce two newsletters per year which each cost £1.7k to print and post but then typically generate £12-£15k in donations for each edition. We understand that online fundraising will be of more significance going forward but currently this newsletter still proves worthwhile and we have many supporters who are not on line.

Merchandising has decreased by £6k due to reduced events and most notably we had no request to pay for the t-shirts, tea towels and calendars for Skiathos Dog Shelter as in previous years.

There is £1.5k legal cost to recover £30k that the charity was owed from an estate claim received in 2020. Postage has also decreased by £1k as a result of GAR sending medication to Greece using DHL which proved cheaper than Royal Mail. We expect Brexit to have a detrimental impact on this aspect of our work next year

We had another successful year creating and selling our own calendar and we appreciate our volunteer who managed all this.

## **Financial Reserves Policy**

Based on our working capital requirements and the obvious risks and uncertainty associated with our income the trustees believe that £250k is currently an appropriate unrestricted reserve to maintain. This typically represents what was our annual expected income pre these large legacies and approximately 8 months of current operational expenditure.

## **Restricted Funds**

We have been the recipients of a number of legacies during the last two years, some of which have an expressed desire for the funds to be used for neutering campaigns or specific geographies. The trustees had therefore designated £38k in the accounts for the purposes of neutering for the

Island of Samos which now stands at £21k. We supported 3 groups on Samos in 2020. A fund has not been set up for the sole use of neutering being our main objective.

## **Investment Policy**

As noted in the last audit the trustees have decided to invest £300k in fixed term deposit account as effectively and efficiently as possible with no risk to benefit Greek animals over the next three years by increasing our normal activities in such a way that they can be scaled back again once the funds have been used.

## **Trustee's Response to the Independent Examiners Report**

The trustees recognise the advice of the independent examiner regarding medium and long term investments. However, we firmly believe that while there are animals in need, Greek Animal Rescue should not invest funds for the long-term future but use them as effectively and efficiently as possible to help animals now until these funds are depleted and then stricter budgets for our cost categories will be imposed and will be reviewed next year. We will therefore continue with our short term investment policy to ensure funds are available when required.

## Greek Animal Rescue Income & Expenditure account for year ended 30<sup>th</sup> November 2020.

	<b>2,020</b>	<b>2,019</b>
Donations & Subscriptions	250,419	291,850
Legacies	33,782	157,975
Fund Raising	22,318	25,396
Investment Income	2,356	277
Other Income	13,037	11,732
<b>Total Income</b>	<b>321,912</b>	<b>487,230</b>
<b>Expenses</b>		
Greek Rescue Expenses	470,951	424,064
UK Rescue Expenses	21,102	26,479
Office Services	4,119	6,750
PPS & Journals	7,458	8,377
Advertising & Publicity	1,015	2,094
Merchandising	3,002	9,375
Miscellaneous		5,819
<b>Total Expenses</b>	<b>507,647</b>	<b>482,958</b>
Profit/ ( Loss) for the year	<b>(185,735)</b>	4,272
Balance Brought Forward	820,044	815,772
<b>Balance Carried Forward</b>	<b>634,309</b>	<b>820,044</b>
<b>Represented By</b>		
Treasurers Account	10,141	105,958
Treasurers Account (2)	1,044	8,149
30 Day Account	285,525	345,782
COIF Account	15,000	15,000
Lloyds Term Deposits	300,000	300,000
Paypal/Cash in Hand	5,868	380
Nochex account	16,731	44,775
	<b>634,309</b>	<b>820,044</b>

Approved by the board of Trustees on 21st September 2021 and signed on its behalf.

Laura Tregent  
Trustee

Diane Chapman  
Trustee

## Notes to the accounts:

	<b>2019</b>	<b>2020</b>	<b>2019 v 2020</b>
<b>Donations</b>	291,850.00	250,603.75	-41,246.25
			-
			124,192.9
<b>Legacies</b>	157,974.60	33,781.66	4
<b>Fundraising Events</b>	25,395.68	22,317.78	-3,077.90
	277.		
<b>Investment Income</b>	07	2,171.84	1,894.77
<b>Other Income</b>	11,732.65	13,036.94	1,304.29
			-
<b>Total Income</b>	<b>487,230.00</b>	<b>321,911.97</b>	<b>165,318. 03</b>

	<b>2019</b>	<b>2020</b>	<b>2019 v 2020</b>
<b>Expenditure</b>			
Animal Rescue (Greece)	424,063.81	475,018.27	50,954.46
Animal Rescue (UK)	26,479.02	21,102.20	-5,376.82
Office & services	6,750.19	4,118.78	-2,631.41
PPS & journals	8,376.75	7,458.20	-918.55
Advertising & publicity	2,094.06	1,015.10	-1,078.96
Merchandising	9,375.44	3,001.95	-6,373.49
Other	6,950.00	0.00	-6,950.00
			<b>27,625.2</b>
<b>Total</b>	<b>484,089.27</b>	<b>511,714.50</b>	<b>3</b>

	<b>2019</b>	<b>2020</b>	<b>2019 v 2020</b>
<b>Animal Rescue (Greece)</b>			
Board	5,841.78	7,405.49	1,563.71
Equipment	6,578.87	6,840.49	261.62
Food	35,741.82	27,978.68	-7,763.14
Grant	23,200.00	17,800.00	-5,400.00
Medical	80,033.58	103,192.16	23,158.58
Kalyvia Kennels	22,157.92	24,582.17	2,424.25
Neutering	149,373.40	192,554.18	43,180.79
Transport	101,136.45	94,665.11	-6,471.35
<b>Total</b>	<b>424,063.81</b>	<b>475,018.27</b>	<b>50,954.46</b>

<b>Animal Rescue (UK)</b>	<b>2019</b>	<b>2020</b>	<b>2019 v 2020</b>
		546.0	
Equipment	249.28	3	296.75
		1,164.1	
Food	1,181.92	3	-17.79
		6,013.7	
Kennels	11,972.72	2	-5,959.00
		12,687.6	
Medical	10,397.61	1	2,290.00
		690.7	
Transport	2,677.49	1	-1,986.78
		<b>21,102.</b>	
<b>Total</b>	<b>26,479.02</b>	<b>20</b>	<b>-5,376.82</b>

  

<b>Neutering</b>	<b>2019</b>	<b>2020</b>
Cats	1726	2771
Dogs	1557	1671
<b>Total</b>	<b>3283</b>	<b>4442</b>

## **Independent Examiner's Report To the Trustees of Greek Animal Rescue**

I report on the accounts of the above for the year ended 30th November 2020

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the charities act 2012 (the charities act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the 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 any 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 Commissioners. My examination included 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 such matters. The procedures do not cover all evidence that would be required of an audit and consequently no opinion is given as to whether the accounts present a true and fair reflection, and the report is limited on this basis.

### **Independent Examiners Report**

The charity has an operational loss for the year. Clearly the Covid 19 pandemic has had a significant impact on income, but similarly many expenses have been reduced in an attempt to mitigate this. 2021 may have a similar impact and if this is the case a structural review by the trustees may be required. The current balance is still in excess of £600,000 which is more than double the balance of 5 years ago.

Kelvin Speirs

Date 1/9/2021

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