

# 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
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UK Rescue Expenses

16,281
681
1,267
375
9,573

28,177
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# 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

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8/8/23