

Company registration number no 8289960

Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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Annual Report for Financial Period 1st January 2019 to 31st December 2019

German Shepherd Rescue Elite Ltd

Also known as:

GSRE & GSR Elite.

Registered Company Number 8289960 England & Wales

Registered Charity Number 1150928

Trustees:

Allison Clarke

Lizzy Brown

Linda Mimmack

Directors:

Allison Clarke

Lizzy Brown

Secretary:

Lizzy Brown

Registered Office:

Gravelle Hatch House

Malacca Farm

West Clandon

Guildford

Surrey

GU4 7UQ

The trustees and directors who served during the financial period, present their annual report for the period 1st January 2019 to 31st December 2019.

Structure, Governance and Management

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

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

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

Objectives and Activities

The charity's objects are:

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

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

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

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

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

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

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

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

Achievements and Performance

During 2019 GSRE turned a major corner in terms of boosting the bank balance and hands on training and experience with some of the high drive working dogs, which also progressed another line of working homes for some of the dogs that would not be happy only being a pet. Much of this is due to the support and commitment of our fantastic team of dedicated volunteers, and our Patron, Fabulous Finn, and of course his partner, Dave Wardell. Finn became our Patron on the 1st December 2018.

Our relationship with Finn and Dave started through GSRE's support given to Finn's Law which was instigated to ensure service animals such as police dogs and horses will be offered greater protection when injured in the line of duty. Finn was stabbed in the line of duty and then took another strike by putting himself between Dave and the knife. He saved his dad's life and was awarded the PDSA Gold Medal in 2018, the animal equivalent of the George Cross. While the suspect was charged with actual bodily harm for wounding PC Wardell, he was only charged with criminal damage for injuring Finn because a dog is only classed as a 'chattel'.

Finn's Law passed through the committee stage in January 2019, and after a final reading in the House of Lords in April 2019, Finn and Dave made history when Finn's Law or 'The Animal Welfare (Service Animals) Bill' as it is properly known, came into effect 8th June 2019. A massive achievement for one man and his dog! Not to rest on their laurels, Finn and Dave quickly moved onto Finn's Law Part 2 which looks at increasing maximum sentences for animal welfare offences on service animals from six months' imprisonment to five years, and/or unlimited fines, in line with the changes to the penalties being introduced under the Animal Welfare Act 2006. It was hoped that having been mentioned in the Queen's speech at the opening of Parliament in October 2019 it would move through the system fairly quickly, however with Brexit, a General Election and now Covid 19, there is still some way to go.

Following the draft Animal Welfare (Sentencing and Recognition of Sentience) Bill that was put out to consultation in December 2017, the Government decided that it would legislate for increased sentences as soon as Parliamentary time was available whilst continuing to work further on animal sentience proposals. The Animal Welfare (Sentencing) Bill was published on 26 June 2019 and like Finn's Law Part 2, has been delayed by other factors. The first reading was heard in the House of Commons 5th February 2020 with the second reading scheduled for 26th June 2020.

Sadly it does not seem that there has been any progress on the Animal Welfare (Sentience) Bill, required as the EU Withdrawal Bill did not include provision to transfer the principle contained in Article 13 of the Lisbon Treaty recognising animals as sentient beings into UK legislation. This raised concerns amongst animal welfare campaigners as UK law, under the Animal Welfare Act 2006, does not explicitly recognise the term although it does acknowledge that animals can experience suffering and pain. This is an important step for the future of animal welfare as this could be a step in the right direction to reclassify animals such as dogs, as more than just a 'chattel' meaning their rights are currently limited under UK law.

The other positive legislation that moved through the system in 2019, was Lucy's Law headed by Marc Abraham, the founder of PupAid. This was another campaign GSRE fully supported. From the 6th April 2020 this landmark legislation aims to tackle the low-welfare, high volume supply of puppies and kittens, by banning their commercial third-party sale in England. Hopefully, the start to end 'puppy farming'.

Lucy's Law means that anyone wanting to get a new puppy or kitten in England must now buy direct from a breeder or consider adopting from a rescue centre instead. Licensed dog breeders are required to show puppies interacting with their mothers in their place of birth. If a business sells puppies or kittens without a licence, they could receive an unlimited fine or be sent to prison for up to six months.

However, due to Lucy's Law it was recognised that many 'puppy farmers' could begin to purport to being a rescue, which is something many 'dealers' have been doing for years when bringing in dogs from abroad from countries such as Romania. It was therefore decided that regulations for rescues would be the next animal welfare legislation to be considered. Initial consultations began in October 2019. Although the minimum standards of the ADCH (Association of Dogs and Cats Homes), of which we are a full member, do not have the force of law they will probably be used by DEFRA as a starting point when they're looking at Specific Conditions. GSRE fully support the licensing of rescues as it has been a long time coming.

Income had a great start in January when Bedfordshire, Cambridge and Hertfordshire Police Dog Unit donated 50% of the funds raised from their 2019 calendar to GSRE. The sale of calendars of the BCH dogs raised a whopping £3000. Many thanks to PC Lindsey Cox who organised the calendar and is an active dog handler.

And the police connection kept on giving in the form of Fabulous Finn. GSRE attended Crufts in March as we always do, to fundraise and promote awareness of the charity. 2019 was a special year however as Patron Finn and Dave had been nominated for Crufts' 'Friends for Life Award'. It was a very tense moment in Hall 2 waiting for the results to be announced in the Main Arena, and when Finn and Dave were announced as the winners we did get some funny looks from those around us as the cheers erupted! It was very emotional for all involved and most certainly well deserved. So, on top of a staggering £4,400 raised by GSRE on their stand, Finn and Dave won £5,000 for the charity of their choice, which GSRE received most gratefully.

And it did not stop there! In May, Finn and Dave participated on 'Britain's Got Talent'. Not only did they make it through to the live rounds; they made it through to the final. They may not have won BGT but they are always winners in the eyes of GSRE. Leading on from this and the fact that Simon Cowell had fallen in love with Finn, Dave was able to tell Simon about the work GSRE do, the charity that Finn was the Patron of. Simon asked how he could help and help he did. GSRE gratefully received a substantial donation from Simon in June to help towards the costs of the dogs in our care.

May was also an exciting time for the dog walking groups associated with GSRE. Agria, the insurance company that supports GSRE, arranged a Dog Walk to promote that walking offers significant physical and mental health benefits to people and for dogs. Alongside this Agria were going to donate £5 for every dog that attended the walk. Agria realised we were an ideal charity to be involved as the network of walk groups already existed thanks to our wonderful Angie Roberts, the founder of GSD walk groups, who was already organising her Pippa's yearly sponsored walk, and who organised the GSRE end of the walk. Pippa raised over £1,500 and donations from walkers on the day raised over £1,100. With Gift Aid and a fabulous donation of £1,840 from Agria, the total raised was just over £4,600. Thank you to all involved.

The next big fundraiser was organised by Peter Pearson who organised a team of volunteers to abseil over 40 metres down the Clock Tower at Abberley Hall School in Worcestershire. 23 mad volunteers signed up including Dave Wardell. Dave decided that Fabulous Finn might like to take part as our Patron so having found a training centre that trained dogs for special operations, DK9 Training, Dave and Finn went off to see if it was something Finn would like to do. Dave was taught how to abseil with a dog with one of the centre's experienced abseiling dogs, and then Finn was introduced to the wall. After the first go he was back at the top waiting for another go! Big thanks to DK9 Training and Darryl and Darren, who then attended the Abseil event to ensure all went smoothly with Dave and Finn. Finn wagged his tail all the way down and looked like the king of the castle surveying his kingdom. Not sure Dave was quite as enthralled! A big congratulations and thank you to everyone who was involved and the final total for the day including Gift Aid was just under £11,200! Not bad as the initial goal had been £5,000!

At this stage Dave and Darren had been in discussions about offering their services free of charge as GSRE's official trainers. Of course we snapped their hands off at such an amazing opportunity and not long after they both arrived at the Essex kennels to assess the dogs there and give Sarah and Mitch some training tips to keep the dogs, especially the higher drive dogs, more stimulated and focused on their play time. The training was especially useful for us with regards to the Mali's as the breed is quite different in terms of energy and drive compared to the German Shepherd. Dave and Darren were able to show us exactly how to play with the dogs to assess them and how to correctly direct them. Not only did the training help the staff and give the dogs some added stimulation, but it has enriched their lives in many ways, such as being calmer and settled in their kennel after a 'busy' session. Mental stimulation is just as important as physical exercise.

Dave and Darren share GSRE's view that there are just as many 'rescue' dogs capable of doing a 'job' as there are the expensive dogs brought in from abroad due to the lack of good stock in the UK. As I write this report, we have 2 dogs out with the police in Manchester working towards being licensed, and another 2 we are very proud of, Bella and Rocky, that have just finished their course and are now licensed Police Dogs helping to keep our streets safe in Essex. None of these dogs would have been happy as just a family pet. Working with two experienced trainers who are both as passionate about the dogs as we are and with a vision as to how they can help the dogs and GSRE as a charity is incredible.

Darren then suggested they move on from helping at the kennels and arrange a training day at his centre in Suffolk for a group of volunteers, using the kennel dogs at the Essex kennels. So, in October a group of volunteers from all around the country, and a van full of kennel dogs headed to Suffolk on a cold but dry day. Dave and Darren brought the dogs out one by one and assessed each one and gave them some direction whilst explaining what and why they were doing with each dog. Such an amazing setup and fantastic insight, which I am sure all who attended found really useful, especially how to read these dogs to assess what methods can be most productive to their progression, especially important when we have so little history on so many of them. And we must not forget to give a big clap to Stewart Roberts who raised funds by putting on the bite suit and let a couple of their trained dogs take him down. A perfect end to a perfect day and I do not think we had laughed so much in ages! Big thanks to all.

2019 was a busy year for puppies as well with 13 being born in the rescue having taken in 3 stray bitches in need. Nikki who had been dumped Christmas Eve in 2018 and came into foster gave birth to 3 pups 3rd January but sadly 2 were stillborn. Little Ruby aka Izzy thrived however and found a wonderful home with one of our longstanding volunteers. And then there was Tala in June 2019. Tala and her brother Atlas had come to the UK from a reputable Spanish rescue with a supposedly respected trainer and rescuer, who had adopted them at 4 months. He was going to train them for a friend to be security dogs. He had also signed a neutering contract!

Tala and Atlas' mum was a pedigree Belgian Shepherd Malinois and dad had been a Sharpei cross Labrador. They had been passed onto another home where it was suddenly realised rather too late that Tala was pregnant. Long story short, Tala ended up being rescued by yet another rescue having escaped another home she had been passed on to and finding her way onto the Railway tracks. At 11 months of age, Tala gave birth to 9 healthy pups on the 25th June, 5 girls and 4 boys. She had no idea what was going on but with a bit of help and guidance she turned out to be a truly wonderful young mum. Tala now has a wonderful home of her own as do most of the pups, but the litter all have the same trait of being nervous of people which has made life very difficult in finding them the right homes.

And then there was Ghost! In foster, Ghost and Snow had come in as strays having been picked up together at the beginning of August. We had no idea Ghost was pregnant until she started to fill with milk! On the 24th August Ghost gave birth to 4 pups but sadly one did not survive. The other 3 boys all thrived however, and Ghost and pups all found super homes. Foster mum in fact kept one, Sooty, who is being trained to meet and greet people at the many shows we attend. Sooty came with us to Crufts, with the backup that if it was too much for him he could go straight home, but he took to it like a pro. If you can handle the NEC and Crufts you are pretty set for life in terms of staying calm and sociable. We have no idea on what breed dad was, but he must have been a big lad going on the size of Sooty's paws!

All in all, 2019 was a very eventful and positive year for GSRE. There are still the now 'normal' issues of dealing with people who expect us to take their dogs in at the drop of a hat, and the adopters who expect the perfect rescue dog without putting in any time or training, but there are also still the genuine people out there having to give up their dog for a valid reason and the adopter who understands a rescue dog needs time to settle. Our volunteer network grows year on year as does the number of supporters. And we must not forget all of the wonderful volunteers and supporters who raised funds and awareness for GSRE throughout the year. People are our biggest asset!

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

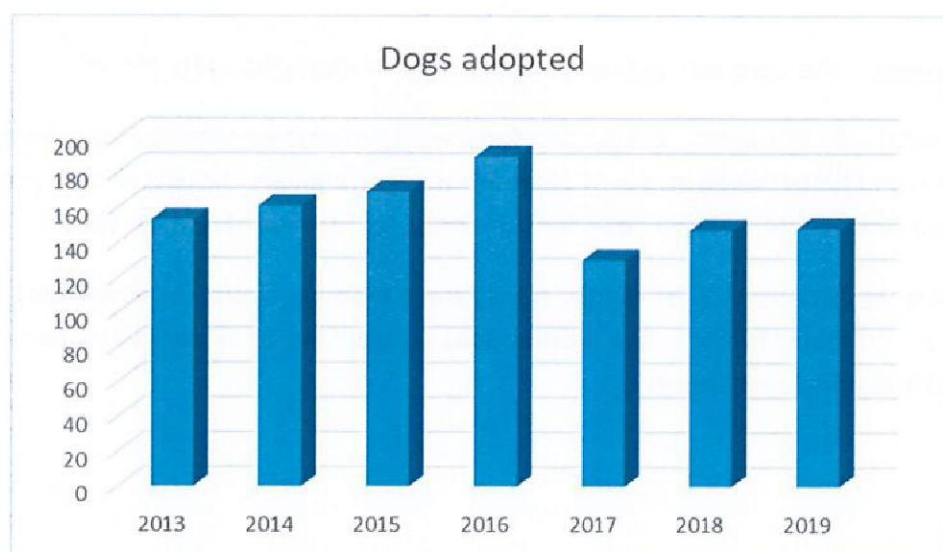
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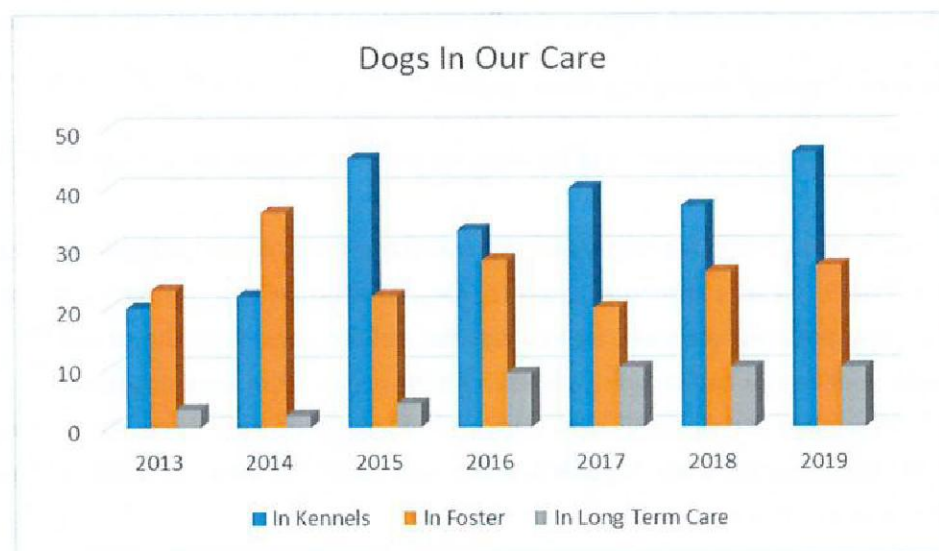
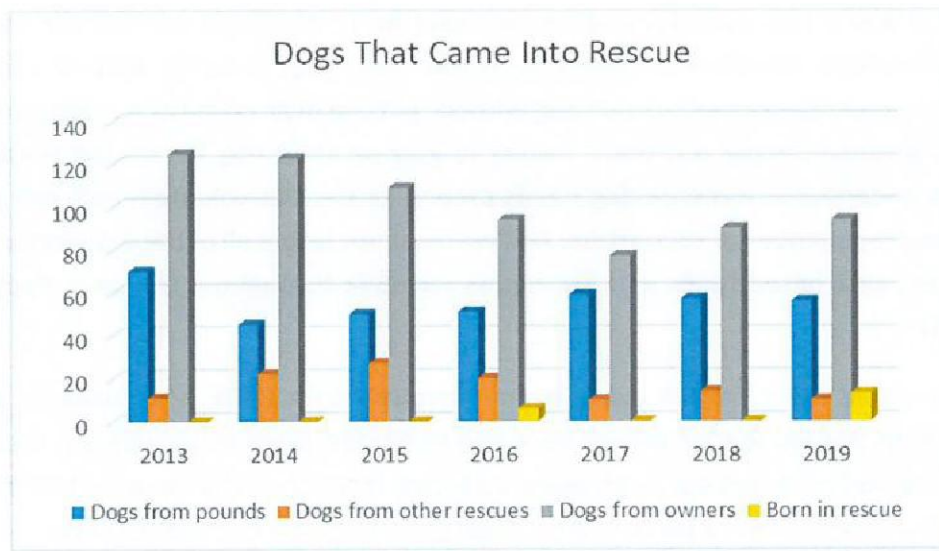
A total of 148 dogs were adopted from us during this period finding their forever home

In total we took in 173 dogs during the same period:

- 56 of these dogs came from the pounds where they would otherwise have been put to sleep.
- 10 came in from other rescues who requested our help as a breed specific rescue.
- 94 from their owners with the usual reasons of relationship breakdowns, long working hours, unsuitable accommodation or just not able to cope with the breed.
- 13 were born in our care having taken in bitches who were very pregnant.

As at the 31st December 2019, GSRE had a total of 83 dogs in their care. 48 of these were in approved commercial kennels we regularly work with and 35 were in GSRE approved foster homes. Of these dogs 10 are permanently in our care.





Financial Review - The accounts as filed at Companies House follow this report.

GSRE relies totally on donations, grants and fundraising events to continue to operate however grants are few and far between in recent years as most grant givers like to give for a project where they can see a finished item rather than for running costs for kennel and vet fees.

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

Income Received

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

Income Source	2019 £	2019 %	2018 £	2018 %	2017 £	2017 %
Donations	£85,075	41%	£46,461	31%	£43,496	31%
Grants	£0	0%	£2,500	1.5%	£60	0%
Legacy	£9,660	5%	£1,000	0.5%	£0	0%
Adoption donations	£35,297	17%	£30,715	21%	£27,206	19%
Donations from dog's previous owner	£6,820	3%	£5,250	3.5%	£5,015	3.5%
Merchandise sales through website	£5,277	2.5%	£4,300	3%	£4,628	3%
Merchandise sales at shows	£3,965	2%	£6,141	4%	£7,073	5%
Collections at shows & other fundraising events	£12,293	6%	£11,193	7.5%	£13,886	10%
Sponsored activities	£11,447	5.5%	£10,182	7%	£9,583	7%
Raffles & auctions	£3,089	1.5%	£2,477	2%	£2,208	1.5%
Walk group collections and fundraising	£10,901	5%	£8,378	6%	£7,893	5.5%
Show activities – dog shows, fastest recall	£4,653	2%	£3,563	2%	£4,782	3%
Gift Aid	£17,421	8.5%	£14,834	10%	£13,756	10%
Bank Interest	£117	0%	£47	0%	£43	0%
Agria Commission (insurance plans)	£2,400	1%	£2,158	1%	£2,345	1.5%
Total	£208,415	100%	£149,199	100%	£141,974	100%

As can be seen, grant income was non-existent in 2019 however the Kennel Club have a scheme whereby if we use PDSA vets for treatment (at rescue rates), the Kennel Club will reimburse these costs to the charity. We have started to use this scheme in Essex where possible, but it is difficult logistically as appointments are difficult to get at short notice and waiting times once there quite long. We shall continue to utilise where possible.

Expenses

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

As always GSRE's biggest cost in 2019 was for commercial kennels, but without them GSRE would not be as successful as they are. Having kennels around the country make them more accessible geographically to both adopters and dogs. We are very fortunate to have good working relationships with the kennels we use, their first love being German Shepherds, and many of the kennels go above and beyond their duty of care for our dogs to enrich their lives and enable them to find their forever home wherever possible.

Cost Source	2019 £	2018 £	2017 £	
Kennel costs	£112,730	£105,053	£112,057	
Food costs	£1,511	£808	£1,379	Special diets and puppy food
Vet costs	£26,590	£20,927	£26,937	Breakdown for 2019: £ 3,169 vaccinations £ 301 microchipping £ 6,135 neuters and spays £16,985 other medical treatment
Equipment costs	£274	£0	£97	Includes bedding and toys for puppies and toys for working dogs training
Cost of merchandise	£4,034	£5,075	£7,162	Includes purchase of stock and postage and packaging
Fundraising costs	£2,816	£2,422	£3,039	Includes printing of promotional material, entry into shows such as Crufts.
Overhead costs	£2,544	£2,944	£3,249	Insurance, subscriptions, and bank charges such as Virgin Money Giving & Paypal
Total	£150,499	£137,229	£153,920	

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

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

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

Reserves Policy & Funds Held

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

Total funds at 31.12.19 £95,046

Summary and the Future

2019 was a tremendous year for GSRE in terms of funds and training opportunities to enrich the lives of the dogs in our care. Fabulous Finn proved his weight in gold being the Patron of GSRE and we are so proud and grateful to all Finn and Dave have contributed to the charity this year and continue to do. GSRE could not exist without our volunteers and supporters, and we may not say it enough, but we really do appreciate everything that you do to make it possible for us to help as many dogs as we do. It does not matter how much or how little as every penny and every minute really does count.

At this stage I would normally say we are a proactive charity and are always looking for new and innovative ideas, not only to help the dogs in our care, but to raise funds and promote the rescue whilst continuing to work with other reputable charities and organisations in the pursuit of an end to irresponsible animal ownership and animal cruelty. However, as this report is written we are in lockdown due to Covid19.

GSRE went into lockdown the week before the Prime Minister announced it in March, and whilst we continue to screen potential homes and take in the strays and emergency cases, we are unable to home check or assess dogs to ensure the health and safety of the volunteers. Veterinary treatment is also limited. Whilst charities such as the RSPCA have just started to rehome dogs under guidance, GSRE have taken the view that it is not acceptable to carry out virtual home checks nor handovers at people's gates. GSRE will maintain professionalism so the dogs still get the best we can give now and in the future.

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

Thank you all!

Approved by the Trustees on 12 May 2020 and signed on their behalf by:



Elizabeth Brown
Trustee, Director and Company Secretary

GERMAN SHEPHERD RESCUE ELITE LIMITED

Year ended 31 December 2019

Statement of Trustees' Responsibilities

The trustees (who are also the directors of German Shepherd Rescue Elite Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the Charity on 12 May 2020 and signed on its behalf by:



Elizabeth Brown
Chair

**Independent Examiner's Report to the
Trustees (Directors) of German Shepherd Rescue Elite Limited
Year ended 31 December 2019**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019 which are set out on pages 14 to 20.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

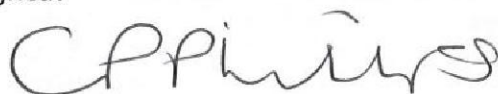
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Claire Phillips FCCA
Independent Examiner

Suite 1, The Limewood Suite
5 Park Square
Scunthorpe
North Lincolnshire
DN15 6JH

Date: 13 May 2020

Statement of Financial Activities for the year ended 31 December 2019 (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 Funds £	Total 2018 Funds £
Income and endowments					
Donations and legacies	3	154,273	-	154,273	100,760
Investment income	4	117	-	117	47
Charitable activities	5	2,400	-	2,400	2,158
Other trading activities	6	51,625	-	51,625	46,234
Total income		208,415	-	208,415	149,199
Expenditure					
Expenditure on charitable activities	7,9	143,649	-	143,649	129,732
Expenditure on raising funds	8,9	6,850	-	6,850	7,497
Total expenditure		150,499	-	150,499	137,229
Net income/(expenditure)		57,916	-	57,916	11,970
Net movement in funds		57,916	-	57,916	11,970
Reconciliation of Funds					
Total funds brought forward		37,130	-	37,130	25,160
Total funds carried forward		95,046	-	95,046	37,130

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

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

Balance Sheet as at 31 December 2019

	Notes	£	2019 £	£	2018 £
Fixed Assets					
Tangible Assets			-		-
Current Assets					
Stocks	11	3,726		4,894	
Debtors	12	8,315		4,450	
Cash at bank & in hand		96,615		38,927	
		<u>108,656</u>		<u>48,271</u>	
Creditors: Amounts falling due within one year	13	<u>13,610</u>		<u>11,141</u>	
Net current assets			95,046		37,130
Total net assets			<u>95,046</u>		<u>37,130</u>
Funds of the charity:					
Restricted income funds			-		-
Unrestricted funds:					
General purpose fund	14		95,046		37,130
Total Funds	15		<u>95,046</u>		<u>37,130</u>

For the year ending 31 December 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved by the Trustees and authorised for issue on 12 May 2020 and are signed on behalf of the Board by:



**Elizabeth Brown – Chair
Trustee**

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

Notes to the Financial Statements for the year ended 31 December 2019**1. Basis of preparation**

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

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

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

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

2. Accounting policies**Income and endowments**

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

Expenditure

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2019

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

Assets

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

Liabilities

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

Fund Accounting

Funds held by the charity are:

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2019

3. Income from Donations

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Donations	127,192	-	127,192	82,426
Grants	-	-	-	2,500
Legacies	9,660	-	9,660	1,000
Gift Aid reclaimed	17,421	-	17,421	14,834
	<u>154,273</u>	<u>-</u>	<u>154,273</u>	<u>100,760</u>

4. Investment income

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Bank interest	117	-	117	47
	<u>117</u>	<u>-</u>	<u>117</u>	<u>47</u>

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Commission	2,400	-	2,400	2,158
	<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>2,158</u>

6. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Fundraising income	51,625	-	51,625	46,234
	<u>51,625</u>	<u>-</u>	<u>51,625</u>	<u>46,234</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Costs of charitable activities	142,813	-	142,813	128,316
Support costs	836	-	836	1,416
	<u>143,649</u>	<u>-</u>	<u>143,649</u>	<u>129,732</u>

8. Expenditure on raising funds by fund type

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Incurred seeking donations	2,816	-	2,816	2,422
Other trading activities	4,034	-	4,034	5,075
	<u>6,850</u>	<u>-</u>	<u>6,850</u>	<u>7,497</u>

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2019

9. Expenditure on charitable activities by Activity Type

	Activities undertaken directly	Support costs	Total 2019	Total 2018
	£	£	£	£
Animal welfare	142,813	-	142,813	128,316
Governance costs	-	836	836	1,416
	<u>142,813</u>	<u>836</u>	<u>143,649</u>	<u>129,732</u>

10. Independent Examination Fees

	Total 2019	Total 2018
	£	£
Fees payable to the independent examiner for:		
Independent examination of the accounts	-	180
	<u>-</u>	<u>180</u>

11. Stock analysed between activities

	Stock for resale	Donated goods for resale	Total
	£	£	£
Other trading activities			
At 1 January 2019	4,894	-	4,894
Added in period	2,866	-	2,866
Expensed in period	(4,034)	-	(4,034)
At 31 December 2019	<u>3,726</u>	<u>-</u>	<u>3,726</u>
At 31 December 2018	<u>4,894</u>	<u>-</u>	<u>4,894</u>

12. Debtors

	Total 2019	Total 2018
	£	£
Debtors	-	-
Prepayments and accrued income	8,315	4,450
	<u>8,315</u>	<u>4,450</u>

13. Creditors: Amounts falling due within one year

	Total 2019	Total 2018
	£	£
Trade creditors	13,599	10,961
Accruals	11	180
	<u>13,610</u>	<u>11,141</u>

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2019

14. Analysis of charitable funds

Unrestricted funds	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General Fund	37,130	208,415	(150,499)	95,046

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	-	-
Current assets	108,656	-	108,656
Current liabilities	(13,610)	-	(13,610)
	<u>95,046</u>	<u>-</u>	<u>95,046</u>

16. Legal status of the charity

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

17. Trustees remuneration and expenses

	Total 2019	Total 2018
	£	£
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-

No Trustee had any personal interest in any contract or transaction entered into by the charity during the year (2018 – NIL).

18. Taxation

As a charity the company is exempt from Corporation Tax.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Management Information for the year ended 31 December 2019

The following pages do not form part of the accounts

GERMAN SHEPHERD RESCUE ELITE LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

		2019	2018
	£	£	£
Income			
Donations		127,192	83,426
Fund generation activities		51,625	46,234
Legacies		9,660	-
		<u>188,477</u>	<u>129,660</u>
Other operating income			
Grants	-	2,500	
Sundry income	2,400	2,158	
Gift Aid	17,421	14,834	
		<u>19,821</u>	<u>19,492</u>
Administrative expenses			
Kennel costs	112,730	105,053	
Vet costs	26,590	20,927	
Food costs	1,511	808	
Bedding Costs	80	-	
Toys and equipment costs	194	-	
Subscriptions	1,023	992	
Accountancy	-	180	
Bank charges	836	1,236	
Insurances	685	536	
Cost of fund generation activities	6,850	7,497	
		<u>(150,499)</u>	<u>(137,229)</u>
Operating surplus		57,799	11,923
Interest receivable and similar income			
Bank interest received	117	47	
		<u>117</u>	<u>47</u>
Net income		<u>57,916</u>	<u>11,970</u>