GERMAN SHEPHERD RESCUE ELITE LIMITED

England & Wales · Charity number 1150928

Details

Other names	GSRE / GSR ELITE
Status	Registered
Legal form	Charitable company
Company number	08289960
Registered	2013-02-21
Register	View on the Charity Commission register

Contact

Address	Camelot Kennels Round House Launceston Road Kelly Bray Callington Cornwall
Phone	08456006628
Email	info@gsrelite.co.uk
Website	www.gsrelite.co.uk

Activities

Objects: THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE:TO RESCUE, CARE FOR,SHELTER AND WHERE PRACTICAL AND APPROPRIATE TO RE-HOME PRIMARILY GERMAN SHEPHERD DOGS OR CROSS-BREEDS,WHICH HAVE BEEN ABANDONED, NEGLECTED, ILL TREATED OR ARE OTHERWISE IN NEED OF SUCH ASSISTANCE; TO ADVANCE THE PUBLIC'S EDUCATION IN MATTERS OF ANIMAL WELFARE AND THE PREVENTION OF CRUELTY TOWARDS ANIMALS;TO ADVANCE THE PUBLIC'S EDUCATION IN MATTERS OF RESPONSIBLE OWNERSHIP.

Activities: German Shepherd Rescue Elite was formed with the aim of rescuing and re-homing German Shepherd Dogs whilst educating people on the breed and promote responsible ownership.

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Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFNED
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£573,955	£372,802	£1,086,615	0
2023-12-31	£954,969	£260,195	£882,962	0
2022-12-31	£209,451	£212,371	-	-
2021-12-31	£255,916	£206,182	-	-
2020-12-31	£195,449	£149,121	-	-

Trustees

Name	Role	Appointed
ALLISON CLARKE		2013-01-27
ELIZABETH BROWN		2013-01-27
LINDA MIMMACK		2013-01-27

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GERMAN SHEPHERD RESCUE ELITE LIMITED

England & Wales - Charity number 1150928

Accounts

Company registration number no 08289960
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 2024

Company registration number no 08289960
Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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Annual Report for Financial Period 1st January 2024 to 31st December 2024

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:
Camelot Kennels
Launceston Road
Kelly Bray
Callington
Cornwall
PL17 8PN

The trustees and directors who served during the financial period, present their annual report for the period 1st January 2024 to 31st December 2024.

Structure, Governance and Management

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

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

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

Objectives and Activities

The charity's objects are:

i. for the benefit of the public to relieve the suffering of dogs in need of care and attention, primarily German Shepherd dogs or cross breeds and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals; and

ii. to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

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

The majority of 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. GSRE also now own their own kennels in Cornwall which is used predominantly for dogs who need experienced training to help them on their journey, and also acts as a sanctuary for some of the older, more difficult dogs that are not suited to living in a home environment.

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

GSRE also helps Belgian Shepherd Malinois and Dutch Shepherds as there is also an influx of these breeds coming in as strays. Not being able to identify any reputable charities that helped these specific breeds, we felt that we were probably in the best position to care for them, being working line dogs often used alongside the German Shepherd. Having also built up a network of Police Forces and Prisons in need of working dogs, we have also established suitable outlets for many of them.

GSRE endeavour to educate the public on dog welfare and responsible ownership through its website, social media groups and when out at fundraising events. The charity is also proactive and supportive of relevant animal welfare legislation and campaigns.

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

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

Achievements and Performance

2024 we hoped was the peak in the number of dogs being dumped by a throwaway society, and surely now back street breeders realised there was no longer an abundant market for puppies. Sadly, we are still not seeing significant changes and good homes needed to adopt our dogs, are few and far between. This is the case across the rescue sector. The Government certainly have not helped as they do not seem to be moving anything forward in terms of improvements to animal welfare, in fact they do not seem to be interested at all in animal welfare. We appreciate there is so much else going on, but this should not be to the exclusion of animals, who are also sentient beings.

February this year, the All-Party Parliamentary Dog Advisory Group (APDAWG) held their annual meeting at Parliament to discuss 'The State of UK Rescue'. This time I was asked to be a guest speaker. My focus was on accountability and responsibility, highlighting the plight of the stray dogs and the system they go through, with many councils not appearing to take their duty of care towards animal welfare seriously, many who sub-contract their stray dogs to companies who are in it purely for profit. There are no figures for the stray dog problem in the UK, nor the euthanasia rates of perfectly healthy, good-tempered dogs, and definitely no support for the many rescues, such as GSRE, who are basically covering Government failings due to lack of legislation. Below is an extract of the important points made.

The Challenges Rescues Face

More dogs in the UK & more being abandoned than ever before!

Rescue has never been so hard. We hoped it would peak post-Covid after the initial dump, but how wrong we were!

Rescues now have to be social workers and psychologists when dealing with the public, & mental health is regularly thrown at us as people seem to think we are then obligated to help them.

We regularly receive abuse from those in society who take no responsibility for their own actions & decisions.

Lack of Accountability & Responsibility on & from Government, Councils & Owners



- ***Throwaway, impulsive buying, online society***
  - ***Cannot return so abandon***
  - ***Strays have 7 days to be claimed***
  - ***If not claimed or rescued, dog euthanised***
- ***Larger charities will 'cherry pick' strays leaving smaller rescues to save the hundreds of others***
- ***Larger charities do not portray reality on TV when intaking from owners & their ridiculous reasons we are given e.g. "having a baby & dog may eat it"***

- ***Archaic & outdated Animal Welfare legislation such as identity discs on collars***
- ***Lack of 'policing' legislation by Councils & lack of monitoring by Gov't***
- ***Cost of living crisis added pressure to abandoned dogs***
- ***Renters Right Bill not strong enough to allow people to keep their pets when renting***
- ***XL Bully ban put additional pressure on council kennels putting all breeds at further risk of euthanasia with volume of dogs - even the Police are struggling for space & funding & lack the number of Dog Legislations Officers needed***
- ***Cane Corsos becoming the next status dog, described by the media as XL Bullies on steroids - breed legislation will never work & focus must be on the other end of the lead***
- ***Microchipping needs to be completely overhauled as too many databases working different ways & nobody ever held accountable because onus is on the current owner to ensure details are correct, not the previous owner, so abandoned & stray dogs, if registered, have nobody who can be held to account***

- ***Imported dogs - health issues & fake documents & no Rescue Back Up (RBU) in many cases***
- ***Post Covid dump - overbred dogs with bad genes, & behaviour issues from lack of training & socialisation***
- ***Covid & Brexit decimated vets - staff numbers reduced & costs increased***
- ***Too many vet chains put profit above welfare - can cost £300 to walk through the door in an emergency***
- ***Many commercial kennels did not re-open after Covid & many are now being sold to developers***
- ***Many kennels do not want rescue dogs & prices have more than doubled since Covid even with charity discounts***
- ***Positive reinforcement training is killing dogs - need balanced training with a relationship of mutual respect - large difference between discipline & cruelty***
- ***No regulation on who can call themselves a trainer with dire consequences***
- ***Failure by Gov't to clamp down on back street breeders & puppy farms & import of puppies from abroad exasperated the situation***



Is There a Solution & Where to Start?

- ***UK does not hold any data on the depth of the stray dog problem & how many dogs are put to sleep & the reasons, despite councils & their contractors being obligated to keep a register of this information - numbers are needed to establish the scale of the problem year on year***
- ***A lot of councils, sub-contract to companies who are primarily interested in profit rather than welfare and enforcement on matters such as welfare and microchipping become non-existent - who regulates these contractors as having a license for using commercial kennels is not enough***
- ***A major contractor in the South, SDK Environmental Ltd, covers 27 authorities meaning a stray dog could end up counties away from where they live***

- SDK claim to rehome all healthy dogs, however once the small and fluffy ones have been taken in by the larger charities, it is pound pullers who are left to find rescue space for the majority of others
- Environmental Protection (Stray Dogs) Regulations 1992 is out of date with reality - microchips are not even mentioned & no update since 2016 when microchipping of dogs became law
- Animal Welfare Act 2006 section 2e states, "every dog should be protected from pain, suffering, injury & illness" - there is a duty of care on the keeper & that means the council &/or the contractor while a dog is serving their 7 days however welfare seems to be a very grey area with some councils and not important to contractors
- The Govt't & Authorities are ultimately responsible for Animal Welfare & there is too much weight & expectations on the RSPCA who do not have the necessary powers or capacity to intervene in many cases
- Every Authority is supposed to have a National Authority Inspector, & under section 51 - "National Authorities have obligations to animal welfare through legislation & enforcement." - how many authorities are carrying out their legal obligations?
- Animal Health & Welfare framework 1981, is only based on farm animals & should include domestic animals

Example of a Council Sub-Contractor

- SDK Environmental Ltd - 27 Southern Authorities.
- Responsibilities in terms of AW versus Authorities responsibilities in terms of duty of care?
- A dog collected in one county can end up many counties away.
- Stella, just 2 years old, picked up as a stray 2024 & had recently had a litter. Microchipped but not registered so came to us for foster.
- Owner surfaced & wanted to reclaim
- GSRE refused on basis of neglect after vet report & involvement of RSPCA
- RSPCA powerless but visited owner to assess & advise. Not happy with SDK not intervening on arrival re AW



- SDK representative, "Welfare is nothing to do with us."
- Legally Stella had to be returned to owner
- 2 months later found dead on M25 & advised us as still registered on microchip
- Buckinghamshire Council finds no fault with SDK

Is There a Solution & Where to Start (cont.)?

- Cost savings for councils could be made long term if stray numbers are reduced
- More recognition of benefits of pets in terms of mental & physical health for humans & the work of support dogs
- More recognition animal abusers can move on to domestic abuse & worse, so maximum sentences should be enforced
- Larger charities need to step up for the strays; many have capacity but do not use as cannot maintain the necessary number of staff
- Larger charities need to reassess their assessments of dogs on intake to give them enough time to decompress as any dog can be a bite risk from fear on arrival
- Breeders of more than 1 litter a year should be registered as anything more is not hobby breeding



Accountability & Responsibility

- Reputable breeders of good lines only should be registered & should be required to take back any of their dogs throughout their lives rather than rely on rescues
- Tighter border force control on imported dogs is needed where microchips are checked and if not registered in the UK, are registered there & then for accountability
- The Animal Welfare (Sentient) Act 202, means dogs & other pets should be reclassified as they are so much more than 'chattels'
- On-line advertising of pets should be banned, so only websites are reputable breeders, registered rescues and working dog companies
- Improved microchip regulations:
  - Implanters MUST register every chip implanted for accountability to start at source
  - Microchip keepership record should be treated like the log-book of a car when updating so previous owner is accountable for out- of-date information
  - Continued work to reduce the number of databases who do not comply with standards and work towards a central portal
  - Vets must do more to ensure records are accurate when taking on a new client and their pet

- Council regulation on tenants using the Wandsworth model where a tenant's dog must be neutered and their microchip number registered with the council
- Monitoring of Authorities actions or inactions on policing & enforcement of regulations & held to account by Gov't
- Time for Gov't recognition of all reputable rescues, not just the big 4 with highly paid staff & infinite resources; must involve rescues on the front line who have to decide which dogs live & which die
- Licensing of rescues is needed now more than ever as there are too many disreputable rescues, dealers who purport to be rescues and 'pop-up' rescues



- Association of Dogs & Cats Homes (ADCH) members work towards minimum standards as a pathway to future licensing of rescues
- More needed from the ADCH to proactively address bigger issues with all member involvement rather than just the big 4 & more open communication on what is being advocated & what needs to be advocated

The Future

- What would happen if rescues closed their doors?
- Would dogs be culled or left roaming the streets?
- We are social services for dog owners
- No longer rescuing dogs
- Provide free clear up service for the Authorities
- No recognition by Gov't for our services & certainly no funding or resources
- Continual juggle of dogs – we decide every day which dogs live & which die



- **Enough is enough!**
- **Dogs' lives matter!**
- **ENOUGH TALKING – WE NEED TO TAKE ACTION!**

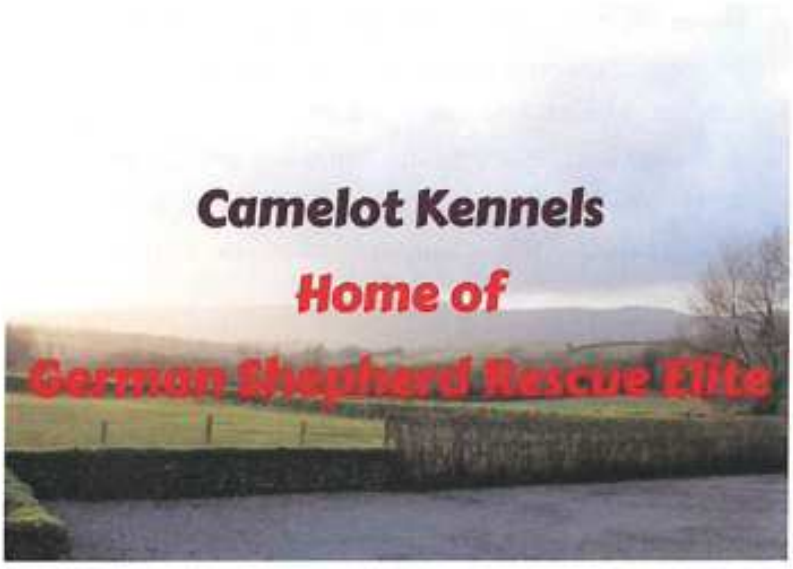
If an XL Bully ban can be brought into effect in a matter of months, then the Government has no excuse for failing our dogs. Some simple changes are needed now before many more healthy dogs needlessly die!

GSRE is in a very fortunate position whereby we have amazing supporters and volunteers who fundraise for the charity to ensure we can keep taking in and caring for these fabulous dogs. We have also been very fortunate in receiving a number of legacies in 2024 which have bolstered the bank, including a couple of substantial ones passed on to us from Vigil. There are enough stress and worries to deal with in a charity, so having the financial stress alleviated really is a blessing. Of course, finances are constantly monitored to ensure a sustainable future for the charity.

Adoptions were up in 2024 compared to 2023, but still nowhere near the numbers we have enjoyed pre-Covid. The number of strays coming into the rescue was higher than ever, but we will always give the strays priority as they have no one else to care and do not deserve to die because of human failings. We emphasise this fact to owners who are applying to rehome their dog and explain that it is their responsibility to keep their dog safe and cared for. Reasons for rehoming continue to amaze us, including the 16 week old pup that doesn't suit their home. Their home didn't change so just another example of impulse buying with no research or forethought.

The number of dogs in our care at the end of the year was higher than ever but we continue to focus on ensuring that every dog in our care was, and is, receiving as fulfilling a life as is possible, whilst working with individual issues, so that when a home is looking, the dogs are more prepared for the next step in their life journey. Rescue continues to be tough as every day there seems to a dog in need that is at threat of euthanasia unless a rescue can help. Many rescues have resorted to cherry picking the dogs they will help, sadly some of the larger charities feel 'turnover' of dogs is more important than their long-term chances, but that is something GSRE has never, and will never do.

Of course, 2024 was our first full year of the charity being the proud owners of their own kennels, and what a difference it has made!



Where to begin? The team of volunteers at Camelot Kennels has grown and grown, and with the kennels at capacity it means that all of the dogs are getting regular walks on and off site, playtime and interaction with numerous people and other dogs. All of this is important for a dog's wellbeing and necessary for us to assess the dogs in different environments with different people. Duchy College continue to send us work experience students some of them who have also signed up to be regular volunteers.

We knew there was a lot of work needed to update and improve the site for the dogs' enrichment, so 2024 was the year we focused on the outside and fencing. The project started in April last year and took many months to complete. Camelot Kennels now has a completely secure woodland walk where we are able to let all of the dogs off lead knowing they cannot escape or jump the fence. The new outside training area at the top of the kennel block means in the dry months, the dogs can enjoy the sun on their backs or take shade under the trees.

The original kennel compound was split into two previously. We now have 6 compounds, one for each kennel block, with secure fencing, and the surface has been completely changed from the stones that were there before, to a mixture of sand and rubber chips. And lastly, the area outside of the training barn is also now fully secure from the car park, meaning we have a totally safe area to unload new dogs, and there is no risk of an off-lead dog escaping into the car park and the roads beyond. Ultimately the dogs are able to spend so much more time out of their kennels and have different areas on site to explore and play.

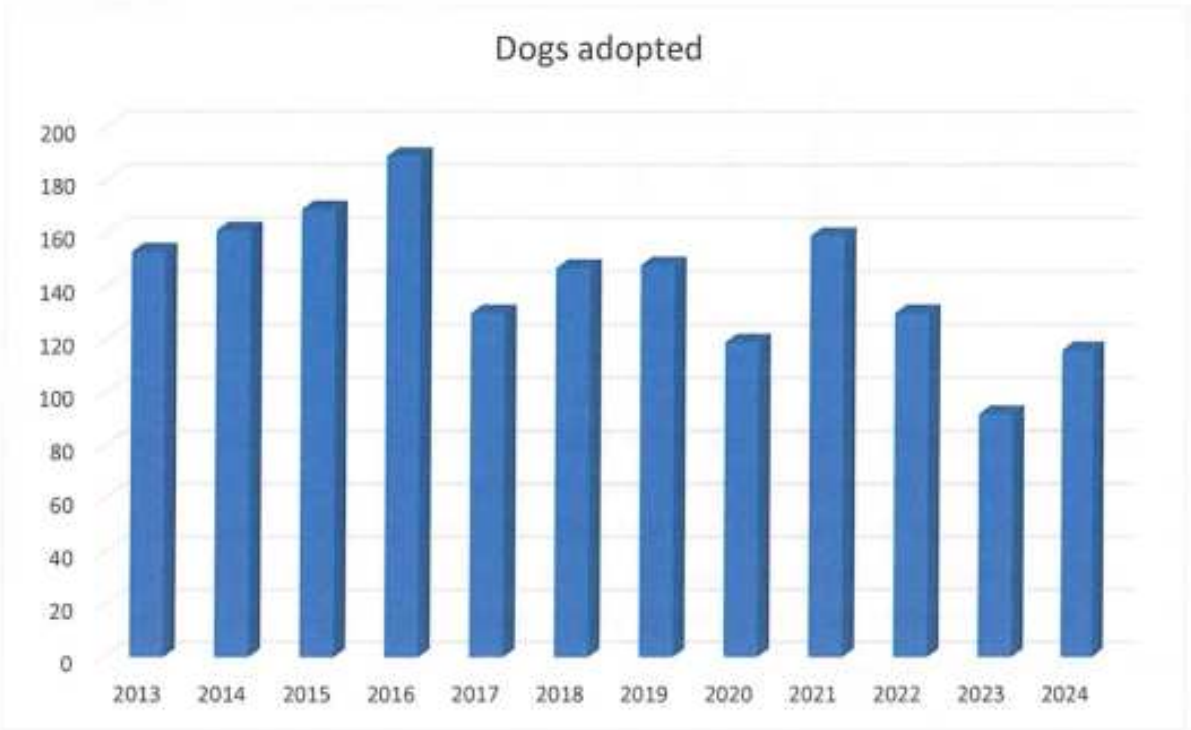
The fencing and groundwork project was not cheap as we focused on good quality materials that should last the charity many years to come. We were very fortunate to receive a £25,000 grant from Pets at Home Foundation, which was towards the cost of the compound fencing. This year we will begin to look at updating the buildings inside and out, but everything takes time and money and a lot of planning, so we are not rushing into anything that will detract from the care of the dogs and will make changes gradually.

None of this would have been possible without the incredible dedication and support of our many volunteers and supporters who helped get us to a position where we could achieve the GSRE dream, so thank you to each and every one of you, however small or large your input, because as we have always said, every penny and every minute really does count. Massive thanks to the Wardell family for all they do ensuring the dogs are loving life, and of course, Fabulous Finn who continues to smile down on all of us and watches over GSRE's new home with pride.

We accept that we cannot save every dog but will continue to save as many as we can, and with the addition of Camelot, our task has become that much easier as we have more flexibility. GSRE has come through 2024 in a financially viable position without having compromised any of our standards nor the level of care for the dogs. Whilst we wait for those 'gold dust' homes to come through, we will continue the fight, and with our amazing team of dedicated volunteers and supporters we will continue to face all challenges head on. As always, Team GSRE is key!

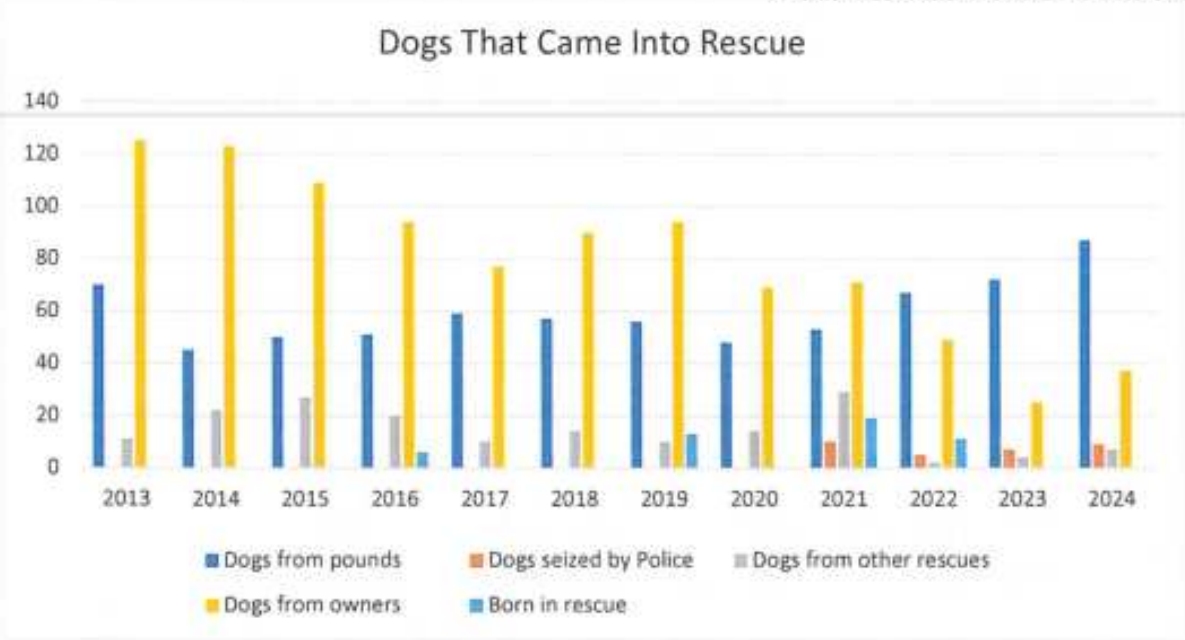
Statistics

A total of 116 dogs were adopted from us during this period finding their forever home, slightly higher than last year but still low in comparison to previous years.

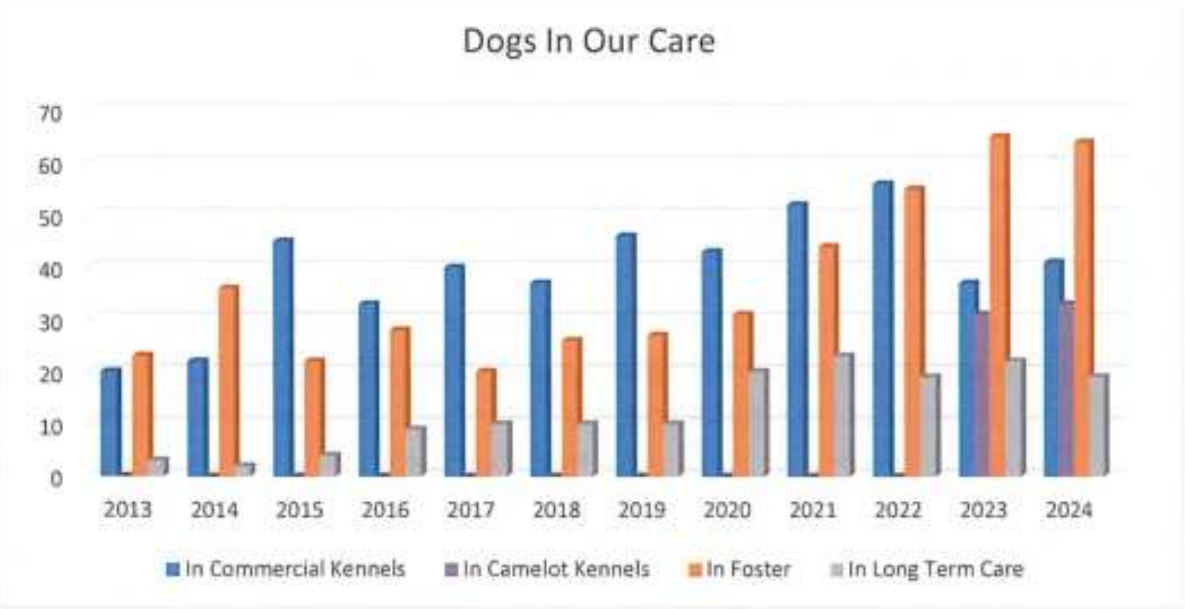


In total we took in 140 dogs during the same period, higher than last year but still down on previous years as applications to adopt continue to drop.

- 87 of these dogs came from the pounds where they may otherwise have been put to sleep and is even higher than last year showing the true scale of the problem of dog abandonment.
- 7 came in from other rescues who requested our help as a breed specific rescue.
- 9 dogs were either seized by or signed over to the police who requested our help. In many cases the police removed the dog for the dog's safety or due to neglect.
- 37 dogs were from their owners with the usual reasons. We stressed to owners that it was their responsibility to keep their dogs safe whilst we tried to help them rehome them, as our priority had to be the strays who have no one else to fight their cause.
- Fortunately, no puppies were born within the rescue during the year having not had any pregnant bitches arrive from the council kennels we helped.



As at the 31st December 2024, GSRE had a total of 157 dogs in their care, on par with the previous year. Being in the position to ensure their safety and in many cases, save their lives, we never say no if we can help. 41 of these dogs were in approved commercial kennels we regularly work with, 33 were in our own kennels in Cornwall, and 64 were in GSRE approved foster homes, some in foster with a view to adopt. We also had 19 dogs who are permanently in our care for various reasons.



Financial Review - The accounts as filed at Companies House and the Charity Commission follow this report.

Income Received

GSRE relies totally on donations, grants, and fundraising events to continue to operate, especially now we own our own kennels. The majority of our income in 2024 was through legacies, predominantly passed on by Vigil GSD, which kept the bank account healthy. Adoption donations used to be a large part of our income, but due to falling numbers of homes, this source of income is nowhere near figures of the past. Also we would request donations from owners signing their dogs over to the charity towards kennel and vet costs, but as the majority of dogs we take in are now strays, they of course do not tend to come with any funds.

Fundraising is such an important part of our ongoing income and thanks to all that give up their time to achieve amazing results. As ever, special thanks to Sunday GSD Walk Group and our very special Angie Roberts and GSD Northumberland Walk Group. Their many different fund-raising activities continue to motivate our incredible supporters to reach into their purses and wallets to help the dogs. We continued to attend shows such as All About Dogs around the country in 2024 and the fun dog shows always raises enthusiasm and funds.

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

Income Source	**2024 £**	**2024 %**	**2023 £**	**2023 %**	**2022 £**	**2022 %**
Transfer from Vigil GSD	£2,500	0.4%	£700,000	73.5%	£0	0.0%
Donations	£45,163	8.0%	£100,203	10.5%	£80,397	38.0%
Grants	£27,000	4.5%	£0	0.0%	£30,000	14.0%
Legacy	£374,997	65.1%	£40,000	4.0%	£1,000	0.0%
Adoption donations	£29,445	5.0%	£20,650	2.0%	£28,125	14.0%
Donations from dog's previous owner	£3,350	0.5%	£1,390	0.0%	£2,910	1.0%
Merchandise sales through website	£3,024	0.5%	£3,668	0.5%	£5,438	3.0%
Merchandise sales at shows	£1,349	0.0%	£1.541	0.0%	£1,332	0.0%
Collections at shows & other fundraising events	£7,316	1.0%	£5,074	0.5%	£4,313	3.0%
Sponsored activities	£13,074	2.5%	£13,589	1.5%	£11,017	5.0%
Raffles & auctions	£27,425	5.0%	£23,972	2.5%	£10,721	5.0%
Walk group collections and fundraising	£12,107	2.0%	£17,465	2.0%	£9,788	5.0%
Show activities – dog shows, fastest recall	£8,126	1.5%	£7,901	1.0%	£8,003	4.0%
Gift Aid	£14,380	2.5%	£14,581	1.5%	£13,217	6.0%
Bank Interest	£4,129	1.0%	£1,931	0.0%	£39	0.0%
Agria Commission (insurance plans)	£3,069	0.5%	£3,005	0.5%	£3,161	2.0%
Total	**£576,454**	**100%**	**£954,970**	**100%**	**£209,451**	**100%**

Expenses

As always GSRE's biggest cost in 2024 was for commercial kennels, and sadly we had to relocate dogs at both kennels in the North last year, one which was closing due to selling for development, and the other for the benefit of the dogs. Rescue rates no longer exist in the commercial world so kennel costs escalated greatly towards the latter part of 2024.

Of course, having purchased our own kennels in 2023, we now have added costs which we have broken down, including higher food costs and new costs such as cleaning and waste removal, and there is a lot of poo! At the latter end of 2024 we managed to find a cheaper source for the waste removal.

Vets are our next highest cost and whilst we continue to ensure all of our dogs are microchipped, vaccinations started, and in many cases, neuters and spays carried out, we also incurred some larger surgery costs. We are fortunate that the majority of vets we work with are very understanding of the needs of a rescue and support the work we do. We have also established good relations with our local vets in Cornwall, so all aspects of the dogs' medical care is covered professionally and as cost effectively as possible. GSRE has always ensured that the dogs in our care receive the medical treatment they are entitled to and will do everything to ensure the long-term welfare of all of our dogs.

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

Cost Source	**2024** **£**	**2023** **£**	**2022** **£**	
Kennel costs	£203,811	£176,689	£162,347	
Food costs	£26,810	£11,917	£3,241	Special diets & Camelot Kennels
Vet costs	£51,703	£46,537	£38,495	Breakdown for 2024: £ 7,602 vaccinations £ 237 microchipping £ 8,310 neuters and spays £ 35,554 other medical treatment
Toys & Equipment costs	£379	£453	£206	Includes bedding and toys
Grooming Costs	£0	£99	£0	Shampoo etc.
Transport Costs	£1406	£680	£0	Registered transporters for long transport runs or multiple dogs
Cleaning Equipment	£1,937	£771	£0	Kennel detergents and equipment
Waste Removal	£4,732	£1,392	£0	Kennel waste
Cost of merchandise	£4,521	£2,765	£3,940	Includes purchase of stock and postage and packaging
Fundraising costs	£1,593	£1,486	£1,596	Includes printing of promotional and rosettes for fun dog shows
Overhead costs	£75,909	£17,307	£2,546	Insurance, subscriptions, bank charges and overhead costs at Camelot.
Total	**£372,801**	**£260,195**	**£212,371**	

The table below is a more detailed breakdown of overhead costs which illustrates costs incurred in owning our own kennels. We have endeavoured to ensure that we are getting the best value for our money in all areas.

Overhead Costs	**2024** **£**	**2023** **£**	
Rates	£5,337	£1,632	
Premises Insurance	£4,858	£2,390	
Heat, Light & Power	£7,139	£2,244	
Telephone	£63	£176	
Repairs & Renewals	£39,119	£560	Includes element of fencing costs
Land Maintenance	£1,668	£1,981	
Subscriptions	£793	£1,007	
Charity Insurance	£1,172	£1,154	
Bank charges	£1,605	£2,069	
Legal Fees	£0	£900	
Health & Safety Fees	£1,033	£2,389	
Professional Fees	£0	£906	
Depreciation	£13,122	£0	
Total	**£75,909**	**£17,407**	

Our Community Account with Barclays Bank started to incur bank charges from January 2019, for example, £1.50 per cheque deposited. All electronic deposits and credits continue to be free of charge so, we do encourage donations to be made online wherever possible and have managed to keep costs to a minimum. We continue to use the fundraising platform, 'GoodHub' as we still find them a reliable and cost-effective solution.

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. Whilst this does incur a monthly charge, it is an invaluable tool which we could not manage without.

Reserves Policy & Funds Held

Our aim used to be to keep unrestricted reserves (excluding fixed assets) equivalent to at least 3 months average expenditure, however due to the slow-down in the number of dogs being rehomed, we increased this to a minimum of 6 months. The reserves (excluding fixed assets) 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 31.12.24 £431,717

Summary and the Future

2024 continued to be challenging and we still await a reprieve. It is very sad how much the Government has let down Animal Welfare and we are still in the same position of no light at the end of the tunnel. They managed to bring in a ban within a matter of weeks to murder a mostly innocent breed but cannot, or will not, find time to address important issues such as the licensing of rescues. One thing reputable rescues are agreed upon is that we should no longer suffer in silence and the public needs to know how bad the situation is with dogs being euthanised every day because of human failings.

GSRE came through another year financially strong and with our own base which will become a rescue centre of excellence. We are very proud of this as we know many rescues are struggling, but of course this could not have been achieved without the belief and trust Vigil GSD had in us. With the continued commitment and dedication of our volunteers and supporters, we will continue to face all challenges head on. Whilst mentally challenging at times, and emotionally draining, we will not give up the fight to improve animal welfare in the UK and caring for the breeds that need us.

GSRE could not exist without our volunteers and supporters, and we may not say it enough, but we really do appreciate everything that you do to make it possible for us to help as many dogs as we do. It does not matter how much or how little as every penny and every minute really does count. The dogs will always be our priority and we will continue to be their voice.

Thank you all!

Approved by the Trustees on 3rd July 2025 and signed on their behalf by:



Elizabeth Brown
Trustee, Director and Company Secretary

GERMAN SHEPHERD RESCUE ELITE LIMITED

Year ended 31 December 2024

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 3rd July 2025 and signed on its behalf by:



Elizabeth Brown

Chair

Independent Examiner's Report to the Trustees (Directors) of German Shepherd Rescue Elite Limited

I report on the accounts of the German Shepherd Rescue Elite Limited for the year ended 31 December 2024 which are set out on pages 17 to 26.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the charity's accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake this examination by being a qualified member of Association of Chartered Certified Accountants (ACCA).
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect:
   - accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
   - the accounts do not accord with those records; or
   - the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
   - the accounts have not been prepared in accordance with the Charities SORP (FRS102).
2. I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

C Phillips

Claire Phillips FCCA
Independent Examiner
Suite 1
4 Park Square
Scunthorpe
North Lincolnshire
DN15 6JH

Date: 4 July 2025

GERMAN SHEPHERD RESCUE ELITE LIMITED

Statement of Financial Activities for the year ended 31 December 2024 (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 Funds £	Total 2023 Funds Unrestricted £
Income and endowments					
Donations and legacies	3	469,336	25,000	494,336	176,823
Investment income	4	4,128	-	4,128	1,931
Charitable activities	5	3,069	-	3,069	3,005
Other trading activities	6	72,422	-	72,422	73,210
Total income		548,955	25,000	573,955	254,969
Expenditure					
Expenditure on charitable activities	7,9	366,689	-	366,689	255,944
Expenditure on raising funds	8	6,113	-	6,113	4,251
Total expenditure		372,802	-	372,802	260,195
Net income/(expenditure)		176,153	25,000	201,153	(5,226)
Transfers between funds	11	25,000	(25,000)	-	-
Net movement in funds		201,153	-	201,153	(5,226)
Transfer in funds from Vigil German Shepherd Dog Rescue	12	2,500	-	2,500	700,000
Reconciliation of Funds					
Total funds brought forward		882,962	-	882,962	188,188
Total funds carried forward		1,086,615	-	1,086,615	882,962

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 20 to 26 form part of these financial statements.

GERMAN SHEPHERD RESCUE ELITE LIMITED
Balance Sheet as at 31 December 2024

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible Assets	13		654,898		629,632
Current Assets					
Stocks	14	1,108		3,831	
Debtors	15	5,133		4,448	
Cash at bank & in hand		466,009		281,741	
		472,250		290,020	
Creditors: Amounts falling due within one year	16	40,533		36,690	
Net current assets			431,717		253,330
Total net assets			1,086,615		882,962
Funds of the charity:					
Restricted income funds			-		-
Unrestricted funds:					
General purpose fund	17, 18		1,086,615		882,962
Total Funds	19		1,086,615		882,962

For the year ending 31 December 2024 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 on pages 17 to 26 were approved by the Trustees on

3rd July 2025 and are signed on behalf of the Board by:

Elizabeth Brown – Chair
Trustee

The notes on pages 20 to 26 form part of these financial statements.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Statement of Cash Flows

For the year ended 31 December 2024

	Notes	2024	2023
		£	£
Net Movement in Funds		**201,153**	(5,226)
Add back depreciation charge	13	13,122	-
Deduct interest income shown in investing activities	4	(4,128)	(1,931)
Decrease/(increase) in stocks	14	2,723	156
Decrease/(increase) in debtors	15	(685)	383
Increase/(decrease) in creditors	16	3,843	19,767
Net cash used in operating activities		**216,028**	**13,149**
Cash flows from investing activities			
Interest income	4	4,128	1,931
Sale of tangible fixed assets	13	-	-
Purchase of tangible fixed assets	13	(38,388)	(629,632)
Cash provided by (used in) investing activities		**(34,260)**	**(627,701)**
Cash flows from financing activities			
Transfer of funds from Vigil German Shepherd Dog Rescue Charity	12	2,500	700,000
Cash used in financing activities		**2,500**	**700,000**
Increase/(decrease) in cash and cash equivalents at the beginning of the year		184,268	85,448
Cash and cash equivalents at the start of the year		281,741	196,293
Total cash and cash equivalents at the end of the year		**466,009**	**281,741**

The notes on pages 20 to 26 form part of these financial statements.

Notes to the Financial Statements for the year ended 31 December 2024

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 Camelot Kennels, Launceston Road, Kelly Bray, Callington, Cornwall, PL17 8PN.

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 earnt 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.

- 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

- Tangible fixed assets are included at cost. There are no uncapitalised fixed assets.

- Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets except freehold land where it can be separately identified from buildings, over their expected useful lives. No depreciation is provided in the year of purchase. It is calculated at the following rates:

Freehold Buildings (including land where cost not separately identifiable) and improvements to Freehold Property	2% and 6.67% per annum straight line
Kennel Equipment	25% per annum straight line

- 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.

Notes to the Financial Statements for the year ended 31 December 2024

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.

3. Income from Donations

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023 Unrestricted
	£	£	£	£
Donations	77,959	-	77,959	122,242
Grants	2,000	25,000	27,000	-
Legacies	374,997	-	374,997	40,000
Gift Aid reclaimed	14,380	-	14,380	14,581
	469,336	25,000	494,336	176,823

4. Investment income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023 Unrestricted
	£	£	£	£
Bank interest	4,128	-	4,128	1,931
	4,128	-	4,128	1,931

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023 Unrestricted
	£	£	£	£
Commission	3,069	-	3,069	3,005
	3,069	-	3,069	3,005

6. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023 Unrestricted
	£	£	£	£
Fundraising income	72,422	-	72,422	73,210
	72,422	-	72,422	73,210

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2024

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

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023 Unrestricted
	£	£	£	£
Costs of charitable activities	365,083	-	365,083	252,976
Support costs	1,606	-	1,606	2,968
	366,689	-	366,689	255,944

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

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023 Unrestricted
	£	£	£	£
Incurred seeking donations	1,593	-	1,593	1,486
Other trading activities	4,520	-	4,520	2,765
	6,113	-	6,113	4,251

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

	Activities undertaken directly	Support costs	Total 2024	Total 2023
	£	£	£	£
Animal welfare	365,083	-	365,083	252,976
Governance costs	-	1,606	1,606	2,968
	365,083	1,606	366,689	255,944

10. **Independent Examination Fees**

	Total 2024	Total 2023
Fees payable to the independent examiner for:		
	£	£
Independent examination of the accounts	-	-
	-	-

11. **Transfers between funds**

The transfer of £25,000 from restricted funds to unrestricted funds is in respect of the grant received during the year from Pets at Home. The grant was a capital grant towards the cost of groundworks and fencing at Camelot kennels. The groundworks and fencing were purchased during the year and are included in the fixed assets shown on the balance sheet and at note 13.
The conditions attached to the grant were completed in full during the year.
The assets are held for general charitable purpose and not for a restricted activity and as such considered to be correctly included in the unrestricted: general purpose fund.

12. **Transfer in of funds**

Relates to a transfer of funds from Vigil German Shepherd Dog Rescue charity. The Trustees of Vigil decided to retire and close the charity, passing on the charity's accumulated reserves to German Shepherd Rescue Elite. Vigil consider that GSRE is another GSD charity that has the same objectives as Vigil and is able to offer Rescue Back Up to all of the dogs adopted through Vigil over the years along with continuing to support any of their dogs who required long term medical back up.

13. **Tangible Assets**

	Freehold land and buildings £	Kennel Equipment £	Total £
Cost			
At 1 January 2024	628,044	1,588	629,632
Additions	37,730	658	38,388
Disposal	-	-	-
At 31 December 2024	665,774	2,246	668,020
Depreciation			
At 1 January 2024	-	-	-
Charge for the year	12,561	561	13,122
Eliminated on disposals	-	-	-
At 31 December 2024	12,561	561	13,122
Net Book Value			
At 31 December 2024	653,213	1,685	654,898
At 31 December 2023	628,044	1,588	629,632

14. **Stock analysed between activities**

	Stock for resale £	Donated goods for resale £	Total £
Other trading activities			
At 1 January 2024	3,831	-	3,831
Added in period	2,341	-	2,341
Stock write down	(2,180)	-	(2,180)
Expensed in period	(2,884)	-	(2,884)
At 31 December 2024	1,108	-	1,108
At 31 December 2023	3,831	-	3,831

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2024

15. **Debtors**

	Total 2024 £	Total 2023 £
Debtors	-	-
Prepayments and accrued income	5,133	4,448
	5,133	4,448

16. **Creditors: Amounts falling due within one year**

	Total 2024 £	Total 2023 £
Trade creditors	40,533	35,733
Accruals	-	957
	40,533	36,690

17. **Analysis of charitable funds**

Unrestricted funds	At 1 January 2024 £	Income £	Expenditure £	Transfer Ex Vigil Rescue £	At 31 December 2024 £
General Fund	882,962	573,955	(372,802)	2,500	1,086,615

18. **Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	654,898	-	654,898
Current assets	472,250	-	472,250
Current liabilities	(40,533)	-	(40,533)
	1,086,615	-	1,086,615

19. **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.

Notes to the Financial Statements for the year ended 31 December 2024

20. Trustees remuneration and expenses

	Total 2024 £	Total 2023 £
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-

No Trustee had any personal interest in any contract or transaction entered into by the charity during the year (2023 – NIL).

21. Taxation

As a charity the company is exempt from Corporation Tax.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Management Information for the year ended 31 December 2024

The following page does not form part of the statutory accounts

GERMAN SHEPHERD RESCUE ELITE LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2024 £	2023 £	2023 £
Income				
Donations		77,959		122,242
Fund generation activities		72,422		73,210
Legacies		374,997		40,000
		525,378		235,452
Other operating income				
Grants - unrestricted	2,000		-	
Grants - restricted	25,000		-	
Sundry income	3,069		3,005	
Gift Aid	14,380		14,581	
		44,449		17,586
Premises costs				
Water and general rates	5,337		1,632	
Cleaning	1,937		770	
Waste disposal	4,733		1,392	
Power, light and heat	7,139		2,244	
Property repairs and maintenance	40,787		1,981	
Premises insurance	4,858		2,390	
Equipment repairs	-		560	
Health and safety	1,033		2,389	
Other professional costs	-		906	
Telephone	63		176	
		(65,887)		(14,440)
Administrative expenses				
Kennel costs	205,217		177,369	
Vet costs	51,703		46,537	
Food costs	26,810		11,917	
Toys and equipment costs	379		453	
Grooming costs	-		99	
Subscriptions	793		1,007	
Legal and professional fees	-		900	
Bank charges	1,606		2,068	
Insurances	1,172		1,154	
Cost of fund generation activities	6,113		4,251	
Depreciation	13,122		-	
		(306,915)		(245,755)
Operating surplus/(deficit)		197,025		(7,157)
Interest receivable and similar income				
Bank interest received	4,128		1,931	
		4,128		1,931
Net surplus/(deficit)		201,153		(5,226)

GERMAN SHEPHERD RESCUE ELITE LIMITED

England & Wales - Charity number 1150928

Accounts

Company registration number no 08289960
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 2023

Company registration number no 08289960
Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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Annual Report for Financial Period 1st January 2023 to 31st December 2023

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 2023 to 31st December 2023.

Structure, Governance and Management

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

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

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

Objectives and Activities

The charity's objects are:

i. for the benefit of the public to relieve the suffering of dogs in need of care and attention, primarily German Shepherd dogs or cross breeds and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals; and

ii. to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

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

The majority of 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. GSRE also now own their own kennels in Cornwall which is used predominantly for dogs who need experienced training to help them on their journey, and also acts as a sanctuary for some of the older, more difficult dogs that are not suited to living in a home environment.

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

GSRE also helps Belgian Shepherd Malinois and Dutch Shepherds as there is also an influx of these breeds coming in as strays. Not being able to identify any reputable charities that helped these specific breeds, we felt that we were probably in the best position to care for them, being working line dogs often used alongside the German Shepherd. Having also built up a network of Police Forces and Prisons in need of working dogs, we have also established suitable outlets for many of them.

GSRE endeavour to educate the public on dog welfare and responsible ownership through its website, social media groups and when out at fundraising events. The charity is also proactive and supportive of relevant animal welfare legislation and campaigns.

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

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

Achievements and Performance

Sadly 2023 was just a continuation of dogs coming in and adoption applications dropping in numbers, so good homes for the many dogs in our care was like finding a pin in a haystack. We had hoped the influx of dogs would peak during 2023 and start to drop but, no, still they came and still they come. Of course, the XL Bullie ban did not help as towards the end of the year, so many were being abandoned that filled up council kennels, meaning all breeds picked up as strays were even more at risk of euthanasia as space was at a premium. I was told that council kennels looked like NHS hospitals, with dog warden vans queuing to drop off dogs whilst the kennels had to decide which dogs had done their statutory 7 days to send them off to be euthanised to make space for the dogs waiting in the vans.

February last year, the All-Party Parliamentary Dog Advisory Group (APDAWG) held a meeting at Parliament to discuss 'The State of UK Rescue'. The general consensus was that whilst we could be pushing for new laws to reduce the dog selling market, such as more stringent controls for on-line advertising, there was little point at this time as it would take so long to get anything through Parliament. This was highlighted by the fact that the Animal Welfare (Kept Animals) Bill had been postponed, and then cancelled and broken down into 'bits'. The other point highlighted is that we do in fact have many laws and regulations that should control the dog numbers in terms of breeding and importing, but as there is minimal enforcement, what is the point of more laws that will be ignored.

February this year, APDAWG held another meeting to update on 'The State of UK Rescue'. It was hard to listen to the many speakers explaining how they had reached capacity and were unable to help so many dogs, how rehoming was so hard, and the outreach programmes some of the charities were working on to try and keep dogs in their homes. Where this is due to lack of finances then it is an easier option however, GSRE find very few of the applications to rehome their dogs is due to finances. Legislation has not changed, nor the promised tightening up of microchipping regulations on the databases, and the much needed licensing of rescues. Enforcement on current laws is as poor as ever, and yet, the Government can bring in a ban on XL Bullies at the drop of a hat to ensure good optics. They most certainly did not consider the effect it would have on rescues in terms of capacity and emotional distress at dealing with so many dogs being euthanised because they could not help them.

It was clear that more needs to be done to ensure the general public understand that dogs are being 'murdered' in vast numbers in the UK despite us supposedly being a nation of dog lovers. The other point of contention is the fact that despite the pet industry being such a large part of the economy, there are actually no official statistics on the number of dogs that are euthanised by council kennels, vets and rescues, which should also be broken down by category.

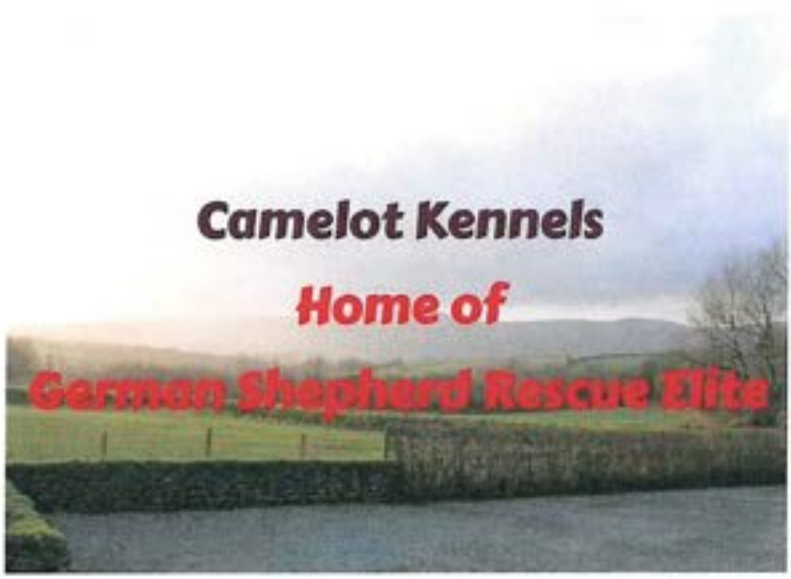
Whilst we knew 2023 would be a tough year financially, we also knew that our fabulous supporters and volunteers would go the extra mile, as they always do, to ensure the money

box was kept topped up, and of course they did not let us down. We are so grateful to you all as every penny really does matter.

In terms of dog numbers, dog adoptions were down again which was not surprising. The number of dogs in our care at the end of the year was higher than ever but we continued to focus on ensuring that every dog in our care was, and is, receiving as fulfilling a life as is possible, whilst working with individual issues, so that when a home is looking, the dogs are more prepared for the next step in their life journey. Rescue continues to be tough as every day there seems to a dog in need that is at threat of euthanasia unless a rescue can help. Many rescues have resorted to cherry picking the dogs they will help, sadly some of the larger charities feel 'turnover' of dogs is more important than their long-term chances, but that is something GSRE has never, and will never do.

Last year I wrote in the annual report, "It is quite depressing to write this report against last year's as it really highlights how little has been achieved in yet another year in terms of improving animal welfare standards within the sector because of a failure by Government," and yet here we are again in 2024 reporting that nothing has changed and there is nothing on the horizon to suggest it will. Think about this with a general election due this year; ask your MP's what they will do for animal welfare, ask them do they know how many dogs were needlessly euthanised in their constituency, demand they do more. Do they know the reality; there are not enough kennel spaces for all of the unwanted dogs and, kennels contracted to take in strays are having to make difficult decisions every day. They literally have to decide which of the dogs have the best chance of getting a home when deciding who to euthanise as they just do not have the space. We must be the dogs' voice and demand change!

But enough of the doom and gloom of rescue because 2023 was also the year we achieved an incredible milestone! At the end of July, GSRE became the proud owners of their own kennels!



Allison and my dream had always been for GSRE to have its own home, kennels where we could take in the more difficult dogs for rehabilitation, for the potential young workers with

the high drive, and somewhere to keep our sanctuary dogs well cared for and loved. The plan always was that we would continue to use the commercial kennels around the country to keep our geographical spread and availability. It was always a question of raising enough funds to start the dream, where would we have the kennels based, and who would run them?

In the Summer of 2022, we were approached by Vigil German Shepherd Dog Rescue, one of the longest standing breed specific charities in England. They were struggling to find kennels for their dogs due to the pandemic, they therefore had reduced numbers of volunteers, and the Trustees felt it was time to move on with their personal lives and pass their legacy on. Vigil had accumulated a substantial amount in their 'pot' over the years and wanted to pass this on to another GSD charity that had the same objectives, and who would be able to offer Rescue Back Up to all of their dogs adopted over the years along with continuing to support any of their dogs who required long term medical back up. We told them our dream and the Trustees decided GSRE was the perfect charity to hand their legacy on to.

Move on to early 2023, and we were advised that Jan and Chris who owned and ran the kennels where we boarded some of our dogs, were retiring due to age and health reasons and the kennels were going to be sold. Cornwall kennels has always been where we send our sanctuary dogs due to its quiet nature and minimal footfall of people. It meant the dogs had their kennel mum and dad and a routine and lifestyle that suited many of their needs. Most of these dogs have behaviour issues which meant they would never be 'safe' living in a home as they would probably get themselves into trouble. GSRE has always believed that if a dog is happy living in a kennel environment and if all their needs are being met, there should be no reason to euthanise these dogs and that cost should not be a factor.

What better opportunity for GSRE; kennels we knew, kennels where we already had 18 of our dogs based, so we advised Jan and Chris that GSRE would be in a position to purchase the kennels thanks to Vigil. They readily accepted as there only concern had been what would happen to the sanctuary dogs as the reality was that if we had to relocate them, we would have been in a position of making some difficult decisions relating to some of the more challenging dogs. The timing of money coming in and going out also matched perfectly and the Trustees of Vigil were also very excited at the opportunity.

The question now was who would run the kennels? With the time scale we were working to it was impractical for any of the Trustees to uproot their lives and make the move, so we needed someone we could trust, someone we knew believed in our objectives and someone who we knew would love and care for the dogs whilst giving them the training and rehabilitation they would require. Our solution was pretty simple in the end and so we welcomed Dave Wardell on board.

As most of you will know, we struck up a great relationship with Dave and of course Fabulous Finn, when we first heard his story and then as a charity supported all of their efforts to bring in Finn's Law, allowing judges to sentence more harshly for injuring a service animal for up to

5 years imprisonment rather than the pathetic sentencing previously which was based on criminal damage of property! We also had the honour of Fabulous Finn being the charity Patron until his sad passing. Being disillusioned with the Police, and having set up Fabulous Finn Dog Training, Dave had mentioned to us previously that his dream would be to have some land where he could set up a few kennels and focus on training, using his experience and qualifications from within the Police Dog Section and that he had personally achieved.

We put the offer to Dave as to if he would like to change his life and maybe start his dream, and he quickly joined our excitement in what the future could bring for GSRE and the GSD breed that so need our help. Dave left the Police and is now on site at the kennels where he quickly began to bond and work with the dogs already there, and it wasn't long before new arrivals took up residence to benefit from his magic touch. His family were totally behind this major change in their lives, and the whole family is involved in the care and training of the dogs, and each one is cared for as if they were one of their own.

As you can imagine, there was an awful lot to take on board and learn as we were going along and, being members of the Association of Dogs and Cats Homes (ADCH), we knew we would have to achieve minimum standards to keep our full membership. We were due a physical visit in 2023 so we asked them to wait until we were in our own kennels so that they could advise us on any changes that were needed. We worked very hard to ensure standards were met and in November our external assessment was carried out and we achieved 98.5%.

There is still a lot of work that will need doing in terms of sprucing up, some fencing requirements, some internal updates within the kennels which will benefit both the dogs and their carer's, and there are also plans to introduce an outside training paddock alongside the covered training barn. Obviously, everything will take time and planning, and being a member of the ADCH we will be taking their advice on certain matters to ensure we continue to meet the standards, as one day we hope these standards will be those required to be a licensed rescue which will be introduced in years to come as has already happened in Scotland.

A volunteer drive ensued, and the local response has been immense, meaning the dogs are getting so much more than we could have imagined. We were also very quickly approached by the Duchy College and asked if we would take in work experience students. Again, this number grows and whilst beneficial to them, many of them have also signed up to be regular volunteers which is beneficial to our dogs. Volunteers will be encouraged to participate at the kennels in all manners of activities, and there are many ideas already floating around for fundraising. For this reason, we set up a Facebook Group specifically for the kennels:

https://www.facebook.com/groups/camelotkennelshomeofgsre

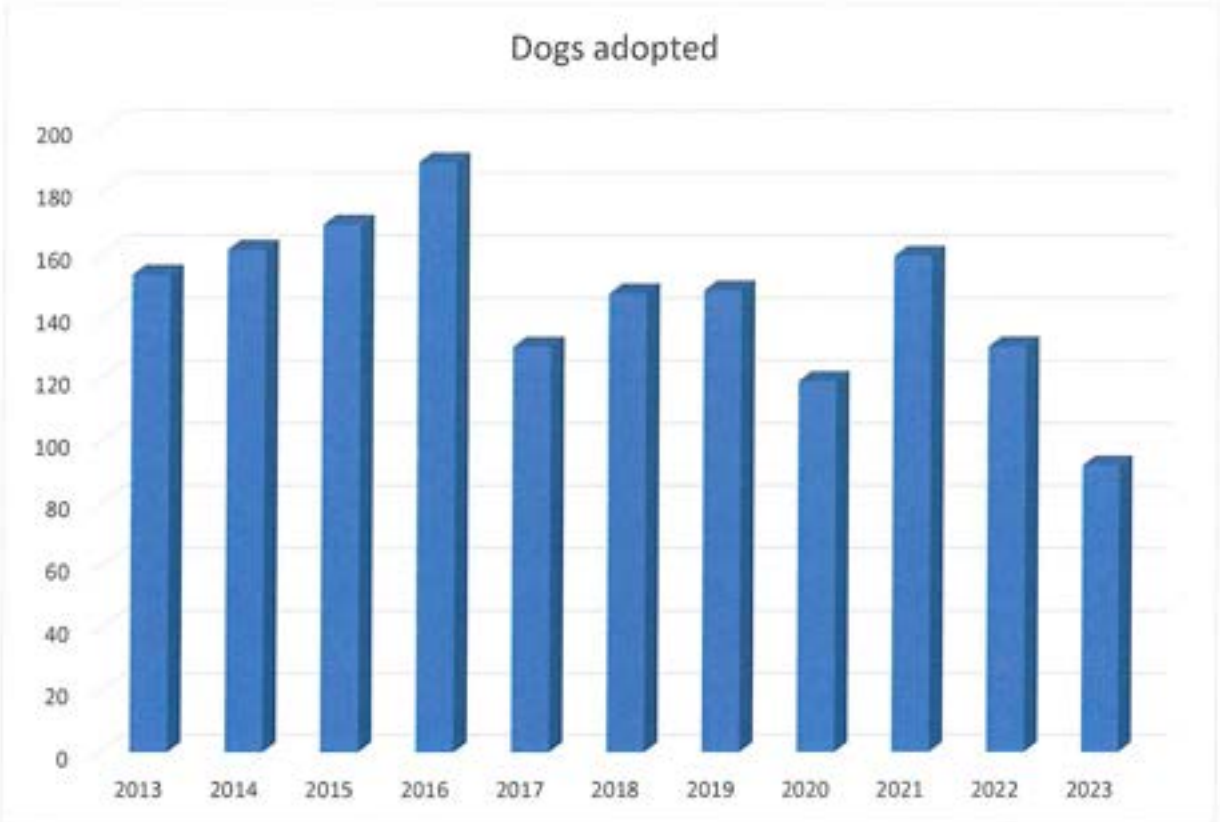
On here you can find a photo album giving you a tour of the kennels, and updates on the dogs currently at the kennels. It will be used to promote the charity locally, to promote the dogs, and of course updates will be given as and when we start making changes and improvements to our new home.

None of this would have been possible without the incredible dedication and support of our many volunteers and supporters who helped get us to a position where we could achieve the GSRE dream, so thank you to each and every one of you, however small or large your input, because as we have always said, every penny and every minute really does count. And lastly a massive thank you to our Patron, Fabulous Finn for introducing us to your Dad and making him an important part of the charity's journey. We know you are smiling down on all of us and will be watching over GSRE's new home with pride.

We have had to accept that we cannot save every dog but will continue to save as many as we can, and with the addition of Camelot, our task has become that much easier as we have more flexibility. GSRE has come through 2023 in a financially viable position without having compromised any of our standards nor the level of care for the dogs. Whilst we wait for those 'gold dust' homes to come through, we will continue the fight, and with our amazing team of dedicated volunteers and supporters we will continue to face all challenges head on. As always, Team GSRE is key!

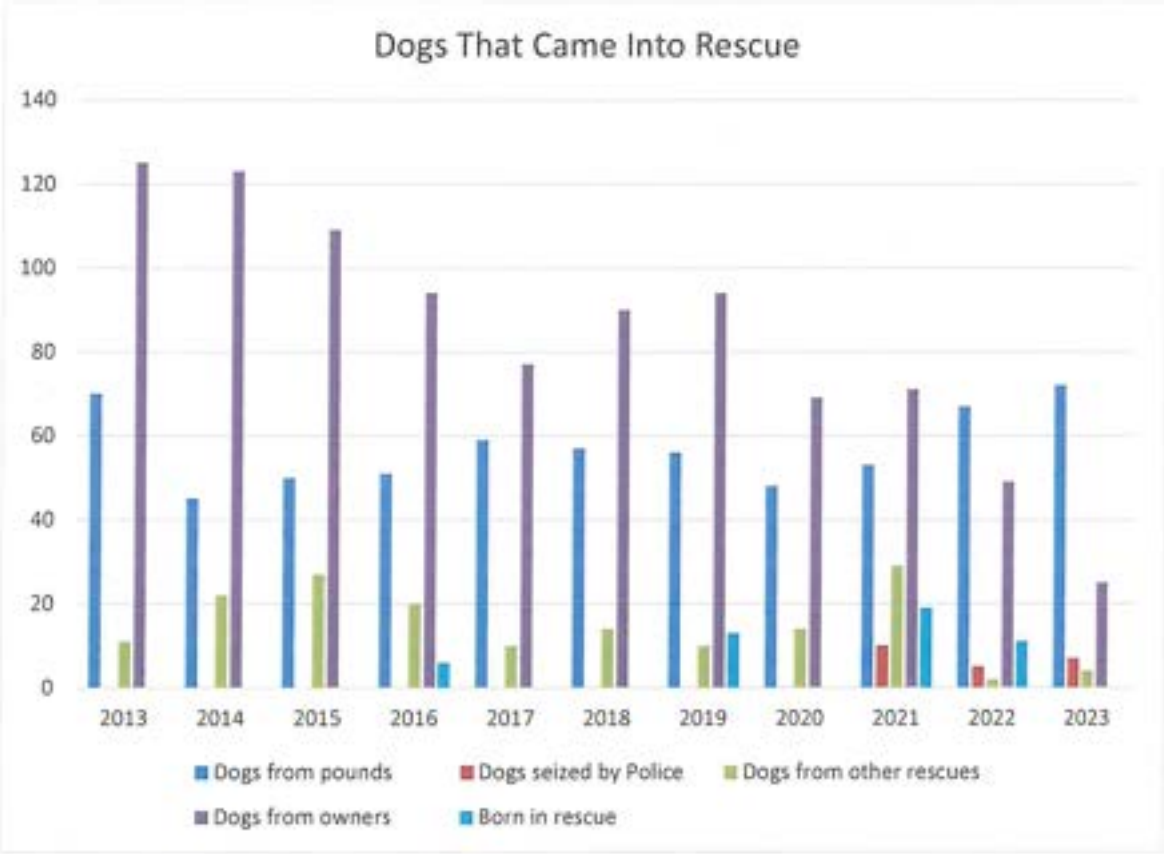
Statistics

A total of just 92 dogs were adopted from us during this period finding their forever home, the lowest figure ever in our history, just illustrating how hard rescue was last year.

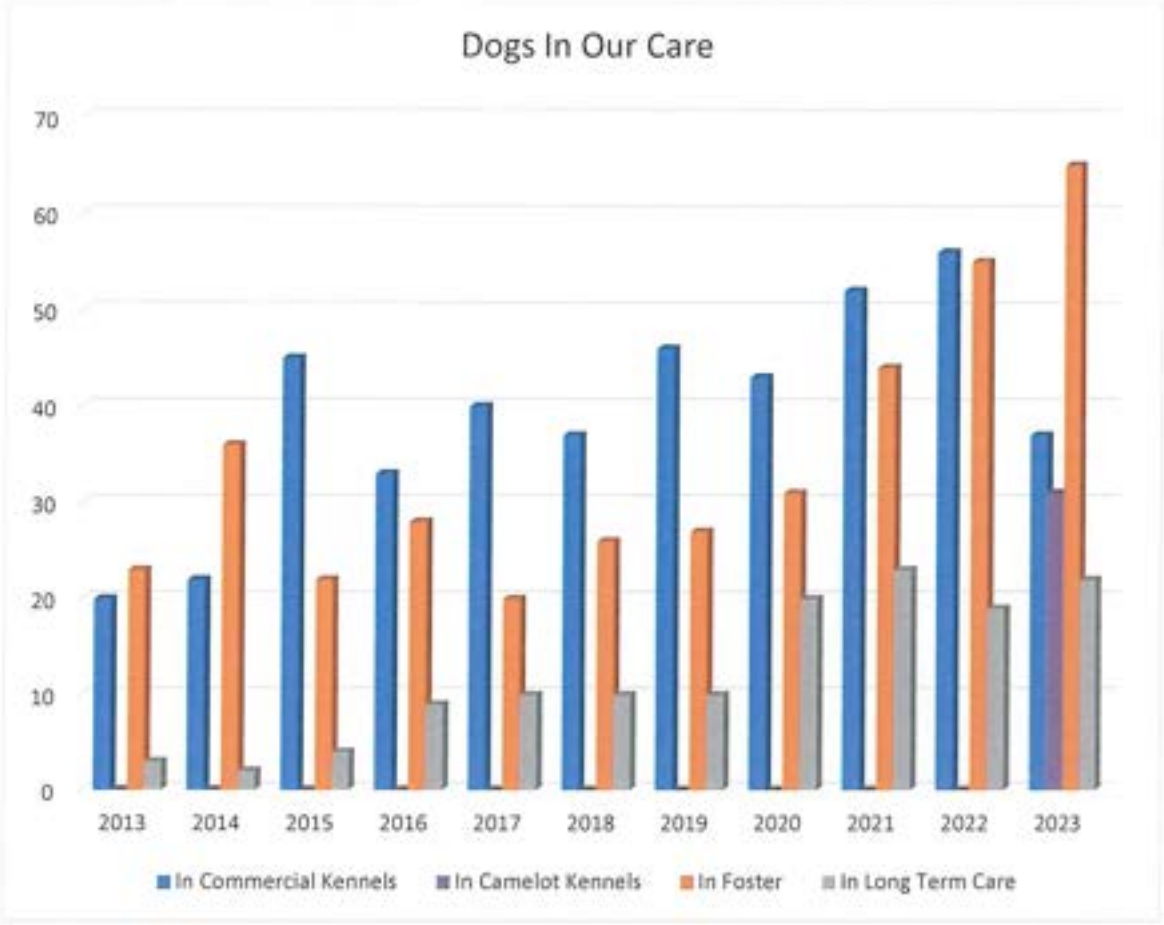


In total we took in 108 dogs during the same period, this figure also being down on previous years as applications to adopt dropped drastically.

- 72 of these dogs came from the pounds where they may otherwise have been put to sleep and is the highest figure in our history.
- 4 came in from other rescues who requested our help as a breed specific rescue.
- 7 dogs were either seized by or signed over to the police who requested our help. In many cases the police removed the dog for the dog's safety or due to neglect.
- 25 dogs were from their owners with the usual reasons. We stressed to owners that it was their responsibility to keep their dogs safe whilst we tried to help them rehome them, as our priority had to be the strays who have no one else to fight their cause.
- Fortunately, no puppies were born within the rescue during the year having not had any pregnant bitches arrive from the council kennels we helped.



As at the 31st December 2023, GSRE had a total of 155 dogs in their care which is definitely the most we have ever held. Being in the position to ensure their safety and in many cases, save their lives, we never say no if we can help. 37 of these dogs were in approved commercial kennels we regularly work with, 31 were in our own kennels in Cornwall, and 65 were in GSRE approved foster homes, some in foster with a view to adopt. We also had 22 dogs who are permanently in our care for various reasons.



Financial Review - The accounts as filed at Companies House and the Charity Commission follow this report.

Income Received

GSRE relies totally on donations, grants, and fundraising events to continue to operate however, 2023 was a very special year with the incredible transfer of funds from Vigil GSD of £700,000 enabling the purchase of our own kennels.

Fundraising is such an important part of our ongoing income and thanks to all that give up their time to achieve amazing results. As ever, special thanks to Sunday GSD Walk Group and our very special Angie Roberts and GSD Northumberland Walk Group. Their many different fund-raising activities continue to motivate our incredible supporters to reach into their purses and wallets to help the dogs. We continued to attend shows such as All About Dogs around the country in 2023 and the fun dog shows always raises enthusiasm and funds.

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

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

Income Source	2023 £	2023 %	2022 £	2022 %	2021 £	2021 %
Transfer from Vigil GSD	£700,000	73.5%	£0	0%	£0	0%
Donations	£100,202	10.5%	£80,397	38%	£71,570	28%
Grants	£0	0%	£30,000	14%	£2,000	0%
Legacy	£40,000	4%	£1,000	0%	£53,207	21%
Adoption donations	£20,650	2%	£28,125	14%	£37,050	14.5%
Donations from dog's previous owner	£1,390	0%	£2,910	1%	£6.360	2.5%
Merchandise sales through website	£3,668	0.5%	£5,438	3%	£3,748	1.5%
Merchandise sales at shows	£1,541	0%	£1,332	0%	£2,236	1%
Collections at shows & other fundraising events	£5,074	0.5%	£4,313	3%	£6,218	2.5%
Sponsored activities	£13,589	1.5%	£11,017	5%	£9,622	4%
Raffles & auctions	£23,972	2.5%	£10,721	5%	£30,181	12%
Walk group collections and fundraising	£17,465	2%	£9,788	5%	£5,499	2%
Show activities – dog shows, fastest recall	£7,901	1%	£8,003	4%	£7,621	3%
Gift Aid	£14,581	1.5%	£13,217	6%	£18,413	7%
Bank Interest	£1,931	0%	£39	0%	£14	0%
Agria Commission (insurance plans)	£3,005	0.5%	£3,161	2%	£2,177	1%
Total	**£954,969**	**100%**	**£209,451**	**100%**	**£255,916**	**100%**

Expenses

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

As always GSRE's biggest cost in 2023 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, with the support of great teams of volunteers, 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.

Of course, having purchased our own kennels in 2023, we now have added costs which we have broken down, including higher food costs and new costs such as cleaning and waste removal, and there is a lot of poo!

Vets are our next highest cost and whilst we continue to ensure all of our dogs are microchipped, vaccinations started, and in many cases, neuters and spays carried out, we also incurred some large surgery costs. Our young GSD Gracie, who had the genetic birth defect was being dealt with by North Down Specialist Referrals (NDSR) at the end of 2022, had further investigations and surgery in 2023 incurring a further bill of £4,500. We are currently disputing this bill as we feel they misdiagnosed the underlying problem and told us, "Nothing else could be done". This meant our only option would have been to euthanise Gracie as she would be susceptible to infections, become antibiotic resistant and 'leak'. We refused to accept this and insisted we were referred to Aura Vets, previously part of Fitzpatrick. £13,600 later and with the correct diagnosis and vets who would not give up, Gracie's bladder was literally rebuilt, and she is finally living the normal life she deserves.

In times when vet costs are under question due to the variation across practices and geographically, we are fortunate that the majority of vets we work with are very understanding of the needs of a rescue and support the work we do. We have also established good relations with our local vets in Cornwall, so all aspects of the dogs' medical care are covered professionally and as cost effectively as possible. GSRE has always ensured that the dogs in our care receive the medical treatment they are entitled to and will do all possible to ensure the long-term welfare of all of our dogs.

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

Cost Source	**2023** **£**	**2022** **£**	**2021** **£**	
Kennel costs	£176,689	£162,347	£146,805	
Food costs	£11,917	£3,241	£1,981	Special diets
Vet costs	£46,537	£38,495	£51,049	Breakdown for 2023: £ 5,958 vaccinations £ 470 microchipping £ 5,140 neuters and spays £34,969 other medical treatment
Toys & Equipment costs	£453	£206	£168	Includes bedding and toys
Grooming Costs	£99	£0	£0	Shampoo etc.
Transport Costs	£680	£0	£0	Registered transporters for long transport runs or multiple dogs
Cleaning Equipment	£770	£0	£0	Kennel detergents and equipment
Waste Removal	£1,392	£0	£0	Kennel waste
Cost of merchandise	£2,765	£3,940	£2,310	Includes purchase of stock and postage and packaging
Fundraising costs	£1,486	£1,596	£2,092	Includes printing of promotional and rosettes for fun dog shows
Overhead costs	£17,407	£2,546	£1,777	Insurance, subscriptions, bank charges and overhead costs at Camelot.
Total	**£260,195**	**£212,371**	**£206,182**	

The table below is a more detailed breakdown of overhead costs which illustrates costs incurred in owning our own kennels. We have endeavoured to ensure that we are getting the best value for our money in all areas.

Overhead Costs	**2023 £**	
Rates	£1,632	
Premises Insurance	£2,390	
Heat, Light & Power	£2,244	
Telephone	£176	
Repairs & Renewals	£560	
Property and Land Maintenance	£1,981	Includes £1,650 groundworks for new outdoor training area
Subscriptions	£1,007	
Charity Insurance	£1,154	
Bank charges	£2,068	
Legal Fees	£900	
Health & Safety Fees	£2,389	Relating to the kennel purchase
Professional Fees	£906	Relating to the kennel purchase
Total	**£17,407**	

Our Community Account with Barclays Bank started to incur bank charges from January 2019, for example, £1.50 per cheque deposited. All electronic deposits and credits continue to be free of charge so, we do encourage donations to be made online wherever possible and have managed to keep costs to a minimum. We continue to use the fundraising platform, 'Invest My Community' who have rebranded as 'GoodHub'. We continue to find them a reliable and cost-effective solution.

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. Whilst this does incur a monthly charge, it is an invaluable tool which we could not manage without.

Reserves Policy & Funds Held

Our aim used to be to keep unrestricted reserves (excluding fixed assets) equivalent to at least 3 months average expenditure, however due to the slow-down in the number of dogs being rehomed, we increased this to a minimum of 6 months. The reserves (excluding fixed assets) 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 reserves policy funds at 31.12.23 £253,330

Summary and the Future

2023 continued to be challenging and still there has been no reprieve. Instead, with the Government's ban on XL Bullies, a ban that was not properly thought through and is still not completely understood in terms of 'type', the situation became untenable at the end of 2023 and into 2024. With the increase of XL Bullies being abandoned by a disgraceful section of our society, it meant and means, council kennels are now so full, all breeds are suffering as space becomes premium. We continue to help as many dogs as we can from losing their lives just because they are surplus to requirements.

It is very sad how much this Government has let down Animal Welfare and we are still in the same position as we were 24 months ago. They managed to bring in a ban within a matter of weeks to murder a mostly innocent breed but cannot, or will not, find time to address important issues such as the licensing of rescues. One thing reputable rescues are agreed upon is that we should no longer suffer in silence and the public needs to know how bad the situation is with dogs being euthanised every day because of human failings.

GSRE came through 2023 financially strong and with our own base which will become a rescue centre of excellence. We are very proud of this as we know many rescues are struggling, but of course this could not have been achieved without the belief and trust Vigil GSD had in us. With the continued commitment and dedication of our volunteers and supporters, we will continue to face all challenges head on. Whilst mentally challenging at times, and emotionally draining, we will not give up the fight to improve animal welfare in the UK and caring for the breeds that need us.

GSRE could not exist without our volunteers and supporters, and we may not say it enough, but we really do appreciate everything that you do to make it possible for us to help as many dogs as we do. It does not matter how much or how little as every penny and every minute really does count. The dogs will always be our priority and we will continue to be their voice.

Thank you all!

Approved by the Trustees on 31st July 2024 and signed on their behalf by:



Elizabeth Brown
Trustee, Director and Company Secretary

GERMAN SHEPHERD RESCUE ELITE LIMITED

Year ended 31 December 2023

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 31st July 2024 and signed on its behalf by:



Elizabeth Brown

Chair

Independent Examiner's Report to the Trustees (Directors) of German Shepherd Rescue Elite Limited

I report on the accounts of the German Shepherd Rescue Elite Limited for the year ended 31 December 2023 which are set out on pages 16 to 23.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the charity's accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect:
   - accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
   - the accounts do not accord with those records; or
   - the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
   - the accounts have not been prepared in accordance with the Charities SORP (FRS102).
2. I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

C Phillips

Claire Phillips FCCA
Independent Examiner
Suite 1, The Limewood Suite
5 Park Square
Scunthorpe
North Lincolnshire
DN15 6JH

Date: 31st July 2024

GERMAN SHEPHERD RESCUE ELITE LIMITED

Statement of Financial Activities for the year ended 31 December 2023 (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 Funds £	Total 2022 Funds Unrestricted £
Income and endowments					
Donations and legacies	3	176,823	-	176,823	155,649
Investment income	4	1,931	-	1,931	39
Charitable activities	5	3,005	-	3,005	3,161
Other trading activities	6	73,210	-	73,210	50,602
Total income		254,969	-	254,969	209,451
Expenditure					
Expenditure on charitable activities	7,9	255,944	-	255,944	206,835
Expenditure on raising funds	8	4,251	-	4,251	5,536
Total expenditure		260,195	-	260,195	212,371
Net income/(expenditure)		(5,226)	-	(5,226)	(2,920)
Net movement in funds		(5,226)	-	(5,226)	(2,920)
Transfer in funds from Vigil German Shepherd Dog Rescue	11	700,000	-	700,000	-
Reconciliation of Funds					
Total funds brought forward		188,188	-	188,188	191,108
Total funds carried forward		882,962	-	882,962	188,188

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 18 to 23 form part of these financial statements

Company registration number no 08289960
Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED
Balance Sheet as at 31 December 2023

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible Assets	12		629,632		-
Current Assets					
Stocks	13	3,831		3,987	
Debtors	14	4,448		4,831	
Cash at bank & in hand		281,741		196,293	
		290,020		205,111	
Creditors: Amounts falling due within one year	15	36,690		16,923	
Net current assets			253,330		188,188
Total net assets			882,962		188,188
Funds of the charity:					
Restricted income funds			-		-
Unrestricted funds:					
General purpose fund	16		882,962		188,188
Total Funds	17		882,962		188,188

For the year ending 31 December 2023 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

31st July 2024 and are signed on behalf of the Board by:

Elizabeth Brown – Chair
Trustee

The notes on pages 18 to 23 form part of these financial statements.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2023

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 Farm, 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 earnt 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 2023

- 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

- Tangible fixed assets are included at cost. There are no uncapitalised fixed assets.

- Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets except freehold land where it can be separately identified from buildings, over their expected useful lives. No depreciation is provided in the year of purchase. It is calculated at the following rates:

Freehold Buildings (including land where cost not separately identifiable)	2% per annum straight line
Kennel Equipment	25% per annum straight line

- 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 2023

3. Income from Donations

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Unrestricted
	£	£	£	£
Donations	122,242	-	122,242	111,432
Grants	-	-	-	30,000
Legacies	40,000	-	40,000	1,000
Gift Aid reclaimed	14,581	-	14,581	13,217
	176,823	-	176,823	155,649

4. Investment income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Unrestricted
	£	£	£	£
Bank interest	1,931	-	1,931	39
	1,931	-	1,931	39

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Unrestricted
	£	£	£	£
Commission	3,005	-	3,005	3,161
	3,005	-	3,005	3,161

6. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Unrestricted
	£	£	£	£
Fundraising income	73,210	-	73,210	50,602
	73,210	-	73,210	50,602

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Unrestricted
	£	£	£	£
Costs of charitable activities	252,976	-	252,976	205,690
Support costs	2,968	-	2,968	1,145
	255,944	-	255,944	206,835

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2023

8. Expenditure on raising funds by fund type

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Unrestricted
	£	£	£	£
Incurred seeking donations	1,486	-	1,486	1,596
Other trading activities	2,765	-	2,765	3,940
	4,251	-	4,251	5,536

9. Expenditure on charitable activities by Activity Type

	Activities undertaken directly	Support costs	Total 2023	Total 2022
	£	£	£	£
Animal welfare	252,976	-	252,976	205,690
Governance costs	-	2,968	2,968	1,145
	252,976	2,968	255,944	206,835

10. Independent Examination Fees

Fees payable to the independent examiner for:	Total 2023	Total 2022
	£	£
Independent examination of the accounts	-	-
	-	-

11. Transfer in of funds

Relates to a transfer of funds from Vigil German Shepherd Dog Rescue charity. The Trustees of Vigil decided to retire and close the charity, passing on the charity's accumulated reserves to German Shepherd Rescue Elite. Vigil consider that GSRE is another GSD charity that has the same objectives as Vigil and is able to offer Rescue Back Up to all of the dogs adopted through Vigil over the years along with continuing to support any of their dogs who required long term medical back up.

GERMAN SHEPHERD RESCUE ELITE LIMITED
Notes to the Financial Statements for the year ended 31 December 2023

12. **Tangible Assets**

	Freehold land and buildings £	Kennel Equipment £	Total £
Cost			
At 1 January 2023	-	-	-
Additions	628,044	1,588	629,632
Disposal	-	-	-
At 31 December 2023	628,044	1,588	629,632
Depreciation			
At 1 January 2023	-	-	-
Charge for the year	-	-	-
Eliminated on disposals	-	-	-
At 31 December 2023	-	-	-
Net Book Value			
At 31 December 2023	628,044	1,588	629,632
At 31 December 2022	-	-	-

13. **Stock analysed between activities**

	Stock for resale £	Donated goods for resale £	Total £
Other trading activities			
At 1 January 2023	3,987	-	3,987
Added in period	2,609	-	2,609
Expensed in period	(2,765)	-	(2,765)
At 31 December 2023	3,831	-	3,831
At 31 December 2022	3,987	-	3,987

14. **Debtors**

	Total 2023 £	Total 2022 £
Debtors	-	-
Prepayments and accrued income	4,448	4,831
	4,448	4,831

15. **Creditors: Amounts falling due within one year**

	Total 2023 £	Total 2022 £
Trade creditors	35,733	16,898
Accruals	957	25
	36,690	16,923

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 2023

16. **Analysis of charitable funds**

Unrestricted funds	At 1 January 2023	Income	Expenditure	Transfer Ex Vigil Rescue	At 31 December 2023
	£	£	£	£	£
General Fund	188,188	254,969	(260,195)	700,000	882,962

17. **Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	629,632	-	629,632
Current assets	290,020	-	290,020
Current liabilities	(36,690)	-	(36,690)
	882,962	-	882,962

18. **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.

19. **Trustees remuneration and expenses**

	Total 2023	Total 2022
	£	£
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-

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

20. **Taxation**

As a charity the company is exempt from Corporation Tax.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Management Information for the year ended 31 December 2023

The following page does not form part of the statutory accounts

GERMAN SHEPHERD RESCUE ELITE LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2023 £	2022 £	2022 £
Income				
Donations		122,242		111,432
Fund generation activities		73,210		50,602
Legacies		40,000		1,000
		235,452		163,034
Other operating income				
Grants	-		30,000	
Sundry income	3,005		3.161	
Gift Aid	14,581		13,217	
		17,586		46,378
Premises costs				
Water and general rates	1,632		-	
Cleaning	770		-	
Waste disposal	1,392		-	
Power, light and heat	2,244		-	
Property repairs and maintenance	1,981		-	
Premises insurance	2,390		-	
Equipment repairs	560		-	
Health and safety	2,389		-	
Other professional costs	906		-	
Telephone	176		-	
		(14,440)		-
Administrative expenses				
Kennel costs	177,369		162,347	
Vet costs	46,537		38,495	
Food costs	11,917		3,241	
Toys and equipment costs	453		206	
Grooming costs	99		-	
Subscriptions	1,007		752	
Legal and professional fees	900		-	
Bank charges	2,068		1,145	
Insurances	1,154		649	
Cost of fund generation activities	4,251		5,536	
		(245,755)		(212,371)
Operating deficit		(7,157)		(2,959)
Interest receivable and similar income				
Bank interest received	1,931		39	
		1,931		39
Net deficit		(5,226)		(2,920)

GERMAN SHEPHERD RESCUE ELITE LIMITED

England & Wales - Charity number 1150928

Accounts

Company registration number no 08289960
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 2022

Company registration number no 08289960
Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

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Detailed Income and Expenditure Account	21

Annual Report for Financial Period 1st January 2022 to 31st December 2022

German Shepherd Rescue Elite Ltd
Also known as:
GSRE & GSR Elite.

Registered Company Number 08289960 England & Wales
Registered Charity Number 1150928

Trustees:
Allison Clarke
Lizzy Brown
Linda Mimmack

Directors:
Allison Clarke
Lizzy Brown

Secretary:
Lizzy Brown

Registered Office:
Gravelle Hatch House
Malacca Farm
West Clandon
Guildford
Surrey
GU4 7UQ

The trustees and directors who served during the financial period, present their annual report for the period 1st January 2022 to 31st December 2022.

Structure, Governance and Management

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

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

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

Objectives and Activities

The charity's objects are:

i. for the benefit of the public to relieve the suffering of dogs in need of care and attention, primarily German Shepherd dogs or cross breeds and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals; and

ii. to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

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

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

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

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

GSRE endeavour to educate the public on dog welfare and responsible ownership through its website, social media groups and when out at fundraising events. The charity is also proactive and supportive of relevant animal welfare legislation and campaigns.

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

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

Achievements and Performance

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

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

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

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

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

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

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

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

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

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

- Dogs Attacking or Worrying Livestock
- Other Provisions about Kept Animals
    - "Taking of Pets". This allows a sentence for Pet Theft to carry a custodial sentence of up to 5 years, and/or a fine.
    - "Importation of dogs, cats and ferrets" working towards a "reduction in limit on non-commercial movement", ensuring no more than 5 animals can be moved in a single vehicle. Campaigners are fighting for this to be reduced to 3 to prevent widespread Puppy Smuggling.
    - "Powers relating to importation of certain dogs, cats and ferrets" which will restrict the importation of a relevant animal which:
        - Is below a specified age (6 months),
        - Has been mutilated (for example, ear cropping and tail docking), or
        - Is more than a specified number of days pregnant.

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

We were also assured that the licensing of rescues is high on the agenda with DEFRA, key to exposing 'rogue rescues', and despite initial consultations back in October 2019, there has been no movement since in England. Scotland are way ahead, updating The Animal Welfare (Licensing of Activities involving Animals) (Scotland) Regulations 2021, incorporating "operators of animal welfare establishments (AWEs)", which covers animal rehoming centres or animal sanctuaries.

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

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

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

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

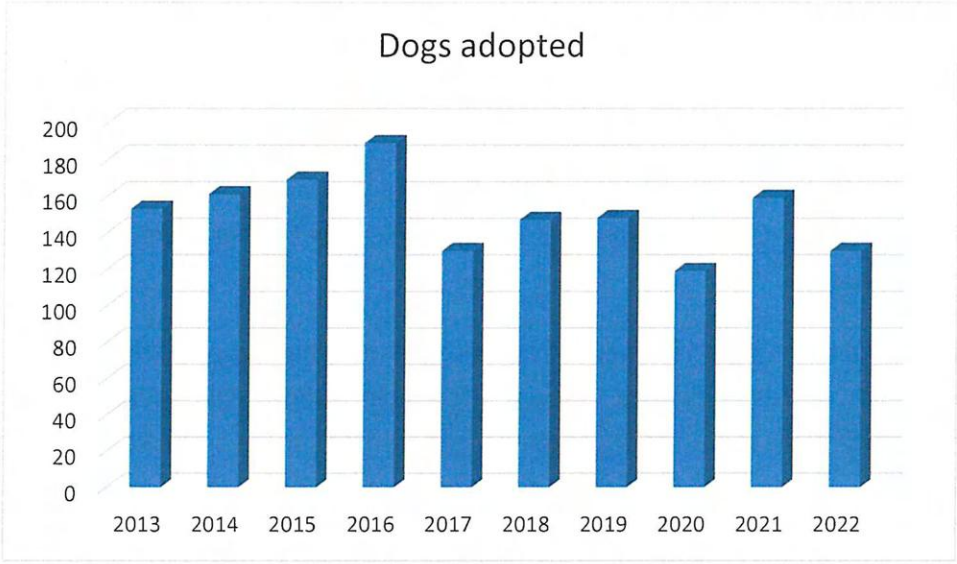
Statistics

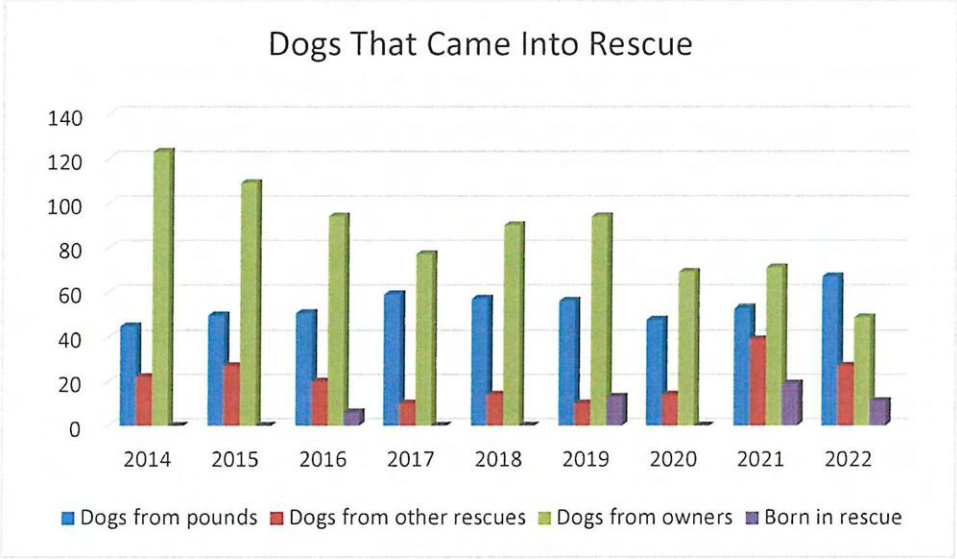
A total of 130 dogs were adopted from us during this period finding their forever home.

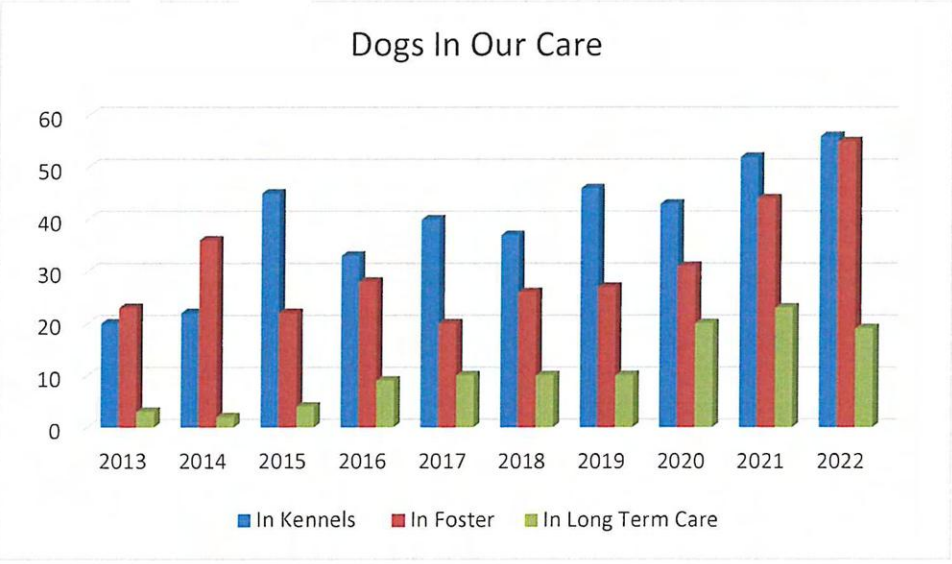
In total we took in 154 dogs during the same period:

- 67 of these dogs came from the pounds where they may otherwise have been put to sleep.
- 27 came in from other rescues who requested our help as a breed specific rescue. This figure also includes 5 dogs that came from the police having been signed over or seized by the police. In many cases the police removed the dog for the dog's safety!
- 49 from their owners with the usual reasons of relationship breakdowns, long working hours, unsuitable accommodation or just not able to cope with the breed. Of course, most Covid pandemic fall-out related.
- 11 puppies were born within in the rescue.

As at the 31st December 2022, GSRE had a total of 130 dogs in their care. 61 of these were in approved commercial kennels we regularly work with and 69 were in GSRE approved foster homes. Of these dogs 19 are permanently in our care, with 14 in foster and 5 in the kennels we use as a sanctuary. This is the most we have ever held but were fortunate to be in a position to be able to ensure their safety.


Dogs adopted
200
180
160
140
120
100
80
60
40
20
0
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022


Dogs That Came Into Rescue
140
120
100
80
60
40
20
0
2014
2015
2016
2017
2018
2019
2020
2021
2022
Dogs from pounds
Dogs from other rescues
Dogs from owners
Born in rescue


Dogs In Our Care
60
50
40
30
20
10
0
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
In Kennels
In Foster
In Long Term Care

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

Income Received

GSRE relies totally on donations, grants, and fundraising events to continue to operate. 2021 was a bad year for grants however in 2022 Pets At Home Foundation (previously Support Adoption for Pets) very kindly granted us £30,000 towards kennel costs which was of course of great assistance.

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

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

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

Income Source	**2022 £**	**2022 %**	**2021 £**	**2021 %**	**2020 £**	**2020 %**
Donations	£80,397	38%	£71,570	28%	£75,474	39%
Grants	£30,000	14%	£2,000	0%	£39,000	20%
Legacy	£1,000	0%	£53,207	21%	£10,000	5%
Adoption donations	£28,125	14%	£37,050	14.5%	£23,170	12%
Donations from dog's previous owner	£2,910	1%	£6,360	2.5%	£5.395	2.5%
Merchandise sales through website	£5,438	3%	£3,748	1.5%	£4,459	2%
Merchandise sales at shows	£1,332	0%	£2,236	1%	£1,561	1%
Collections at shows & other fundraising events	£4,313	3%	£6,218	2.5%	£1,323	1%
Sponsored activities	£11,017	5%	£9,622	4%	£7,932	4%
Raffles & auctions	£10,721	5%	£30,181	12%	£5,213	2.5%
Walk group collections and fundraising	£9,778	5%	£5,499	2%	£2,962	1.5%
Show activities – dog shows, fastest recall	£8,003	4%	£7,621	3%	£745	0.5%
Gift Aid	£13,217	6%	£18,413	7%	£15,489	8%
Bank Interest	£39	0%	£14	0%	£106	0%
Agria Commission (insurance plans)	£3,161	2%	£2,177	1%	£2,621	1%
Total	**£209,451**	**100%**	**£255,916**	**100%**	**£195,450**	**100%**

Expenses

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

As always GSRE's biggest cost in 2022 was for commercial kennels, but without them GSRE would not be as successful as they are. Having kennels around the country make them more accessible geographically to both adopters and dogs. We are very fortunate to have good working relationships with the kennels we use, their first love being German Shepherds, and many of the kennels go above and beyond their duty of care for our dogs to enrich their lives and enable them to find their forever home wherever possible.

Vets are back to normal in terms of offering full services again but there is still a definite shortage of qualified vets in the UK as a result of Brexit and the pandemic, which means many practices are still understaffed. This means it is not always possible to get an appointment within a few days of a new dog arriving, which immediately extends the dog's stay before we start. However, we have managed to continue to ensure all of our dogs are microchipped, vaccinations started, and in many cases, neuters and spays carried out. We have been fortunate that the vets we work with are very understanding of the needs of a rescue and support the work we do.

Veterinary costs for 2022 were back to a level expected with the number of dogs in our care and we were fortunate that there were not any expensive surgeries required. £3,200 was spent on exploratory scopes and scans for a young GSD who has a genetic birth defect with her urinary system. She was taken in as a young pup along with her sister and mum when just a few weeks old and is due to have major surgery when 6 months old to hopefully rectify the problem.

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

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

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

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

With the end of Virgin Money Giving in 2021 GSRE decided to move to the fundraising platform, 'Invest My Community'. They give a much more personal service and are looking to expand their services available to charities which could be very beneficial in the future. Whilst costs are slightly more expensive, we are finding IMC to be a reliable and cost-effective solution at present. IMC also submit Gift Aid claims for the charity, the only difference being that the money comes directly from HMRC to the charity rather than via the platform as was the case with previously.

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

Reserves Policy & Funds Held

Our aim used to be to keep unrestricted reserves equivalent to at least 3 months average expenditure, however due to the slow-down in the number of dogs being rehomed, we increased this to a minimum of 6 months. The reserves are needed to meet the working capital requirements of the charity should the source of funds significantly decrease for any reason for a short period of time.

Total funds at 31.12.22	£188,188

Summary and the Future

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

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

GSRE could not exist without our volunteers and supporters, and we may not say it enough, but we really do appreciate everything that you do to make it possible for us to help as many dogs as we do. It does not matter how much or how little as every penny and every minute really does count. The dogs will always be our priority and we will continue to be their voice.

Thank you all!

Approved by the Trustees on 3rd July 2023 and signed on their behalf by:



Elizabeth Brown
Trustee, Director and Company Secretary

GERMAN SHEPHERD RESCUE ELITE LIMITED

Year ended 31 December 2022

Statement of Trustees' Responsibilities

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

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

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

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

Approved by the Trustees of the Charity on 3rd July 2023 and signed on its behalf by:



Elizabeth Brown

Chair

Independent Examiner's Report to the Trustees (Directors) of German Shepherd Rescue Elite Limited

I report on the accounts of the German Shepherd Rescue Elite Limited for the year ended 31 December 2022 which are set out on pages 14 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the charity's accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed:



Claire Phillips FCCA
Independent Examiner
Suite 1, The Limewood Suite
5 Park Square
Scunthorpe
North Lincolnshire
DN15 6JH

Date: 3 July 2023

Company registration number no 08289960
Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

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

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

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

Company registration number no 08289960
Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED

Balance Sheet as at 31 December 2022

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

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:

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

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

The financial statements were approved by the Trustees and authorised for issue on

3rd July 2023 and are signed on behalf of the Board by:

Elizabeth Brown – Chair
Trustee

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

1. Basis of preparation

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

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

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

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

2. Accounting policies

Income and endowments

- All grants and voluntary income are accounted for gross where receivable, as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation. For legacies, entitlement is taken as the date on which notification has been made by the Executors to the Trustees that a distribution will be made. In the case of performance related grants, income is only recognised to the extent that the charity has earnt 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.

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Assets

- Stocks held for sale are measured at the lower of cost or net realisable value.

- Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be achieved.

- Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

- Liabilities are recognised where it is more than likely that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

- The charity has creditors which are measured at settlement amounts less any trade discounts.

- The charity only has basic financial instruments. Basic financial instruments are accounted for on initial recognition at transaction value and subsequently measured at their settlement value.

Fund Accounting

Funds held by the charity are:

i. Unrestricted general funds – these are funds which can be used in accordance with the aims of the charity at the discretion of the trustees.

ii. Restricted funds – these are funds arising from donations, contracts and grants received in respect of specific projects.

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

3. **Income from Donations**

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

4. **Investment income**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 Unrestricted
	£	£	£	£
Bank interest	39	-	39	14
	39	-	39	14

5. **Income from charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 Unrestricted
	£	£	£	£
Commission	3,161	-	3,161	2,177
	3,161	-	3,161	2,177

6. **Income from other trading activities**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 Unrestricted
	£	£	£	£
Fundraising income	50,602	-	50,602	65,125
	50,602	-	50,602	65,125

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

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

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

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 Unrestricted
	£	£	£	£
Incurred seeking donations	1,596	-	1,596	2,092
Other trading activities	3,940	-	3,940	2,310
	5,536	-	5,536	4,402

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

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

10. **Independent Examination Fees**

	Total 2022	Total 2021
Fees payable to the independent examiner for:		
	£	£
Independent examination of the accounts	-	-
	-	-

11. **Stock analysed between activities**

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

12. **Debtors**

	Total 2022	Total 2021
	£	£
Debtors	-	-
Prepayments and accrued income	4,831	6,651
	4,831	6,651

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

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

	Total 2022	Total 2021
	£	£
Trade creditors	16,898	18,852
Accruals	25	-
	16,923	18,852

14. **Analysis of charitable funds**

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

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

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	-	-
Current assets	205,111	-	205,111
Current liabilities	(16,923)	-	(16,923)
	188,188	-	188,188

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 2022	Total 2021
	£	£
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-

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

18. **Taxation**

As a charity the company is exempt from Corporation Tax.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Management Information for the year ended 31 December 2022

The following page does not form part of the statutory accounts

GERMAN SHEPHERD RESCUE ELITE LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

England & Wales - Charity number 1150928

Accounts

Company registration number no 08289960
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 2021

Company registration number no 08289960
Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

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Detailed Income and Expenditure Account	21

Company registration number no 08289960
Charity registration number no 1150928

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

German Shepherd Rescue Elite Ltd
Also known as:
GSRE & GSR Elite.

Registered Company Number 8289960 England & Wales
Registered Charity Number 1150928

Trustees:
Allison Clarke
Lizzy Brown
Linda Mimmack

Directors:
Allison Clarke
Lizzy Brown

Secretary:
Lizzy Brown

Registered Office:
Gravelle Hatch House
Malacca Farm
West Clandon
Guildford
Surrey
GU4 7UQ

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

Structure, Governance and Management

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

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

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

Objectives and Activities

The charity's objects are:

i. for the benefit of the public to relieve the suffering of dogs in need of care and attention, primarily German Shepherd dogs or cross breeds and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals; and

ii. to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

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

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

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

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

GSRE endeavour to educate the public on dog welfare and responsible ownership through its website, social media groups and when out at fundraising events. The charity is also proactive and supportive of relevant animal welfare legislation and campaigns.

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

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

Achievements and Performance

2021 was a strange year with the knock-on effect of the Covid pandemic. The year started pretty much as 2020 ended. Rescues realised during 2020, that we would not be seeing a large intake of dogs as long as they were being purchased as a means for exercise or children's entertainment. Sadly, we also realised that once life got back to 'normal', rescues would then be inundated with 'lock down' pups. These would be the puppies purchased with little consideration; lack of socialisation with people and other animals, lack of training, medical issues due to lack of veterinary availability, and most concerningly, separation anxiety as people return to work and suddenly pup is left alone. It was not a case of IF but WHEN. Whilst a strong trickle started a year ago, the flood of dogs has become worse than any of us could have imagined. Sadly, on the other side of the coin, applicants looking to adopt do not seem to appreciate the dogs in our care at present need time to unpack their problems and will need continued help; nearly everyone wants the perfect dog and are quick to want to return them if an issue does crop up. Some reasons are genuine but when they tell you the dog is barking too much playing along the fence line with the dog next door, you begin to wonder what society is becoming.

GSRE changed the way they worked with applicants meeting dogs in 2020. Historically an applicant has been home checked, a suitable dog is identified by both parties, the applicant meets the dog and if the meet goes well, they adopt the dog and take them home. Instead, when a suitable dog was identified, a foster agreement was completed by the applicant via email, and having met the dog and taken them home, the applicant was given at least two weeks to ensure suitability. If all went well, as was the case in the majority of meets, the applicant then completed the adoption paperwork via email and transferred the donation via bank transfer. This system worked so well, we have continued to use it as the standard procedure for adopting a dog. Applicants have felt more comfortable being allowed to 'trial' a dog before adoption and it has allowed the charity to allow some dogs into a home for further assessment before a commitment was made.

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

Pippa's Amble for Aria
Walking in Memory of Pippa and the little Mo's
Christmas Star for the GSRE Christmas Tree

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

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

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

The Animal Welfare (Sentencing) Bill came into force 29th June 2021 and makes provision for the maximum penalty for certain offences under the Animal Welfare Act 2006 to be increased from 6 months to up to 5 years, as well as unlimited fines. The law goes by many names but is best known as Finn's Law Part 2 following on from their success of Finn's Law which specifically related to increasing the sentence for attacks on service animals and preventing the claim of self-defence.

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

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

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

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

"We committed to cracking down on puppy smuggling in our manifesto. We will legislate to reduce the number of pet dogs, cats and ferrets that can be moved under the pet travel rules which apply to non-commercial movements. This will prevent unscrupulous traders from exploiting our pet travel rules."

"We will crack down on pet theft, which is reported to have increased markedly since the start of the pandemic, knowing the devastating impact this offence, and the fear of it, can have on families and pet owners."

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

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

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

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

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

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

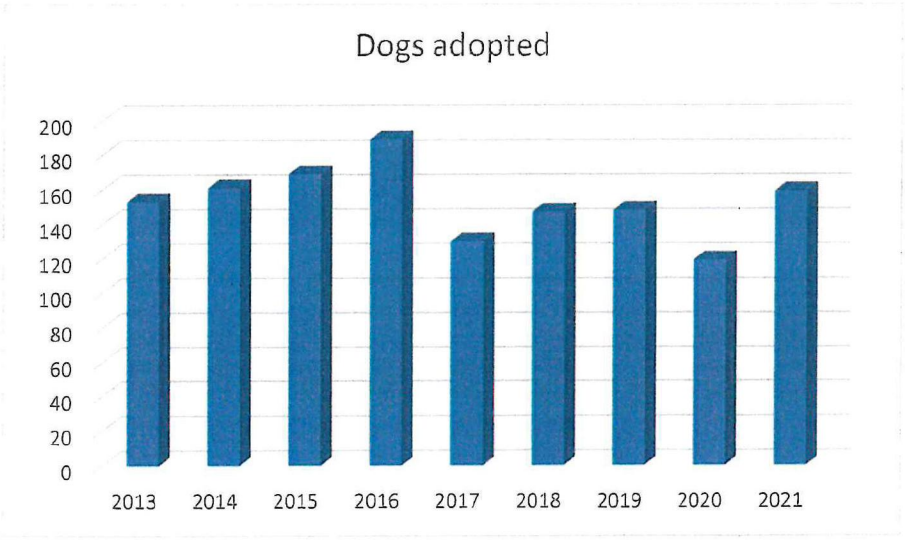
Statistics

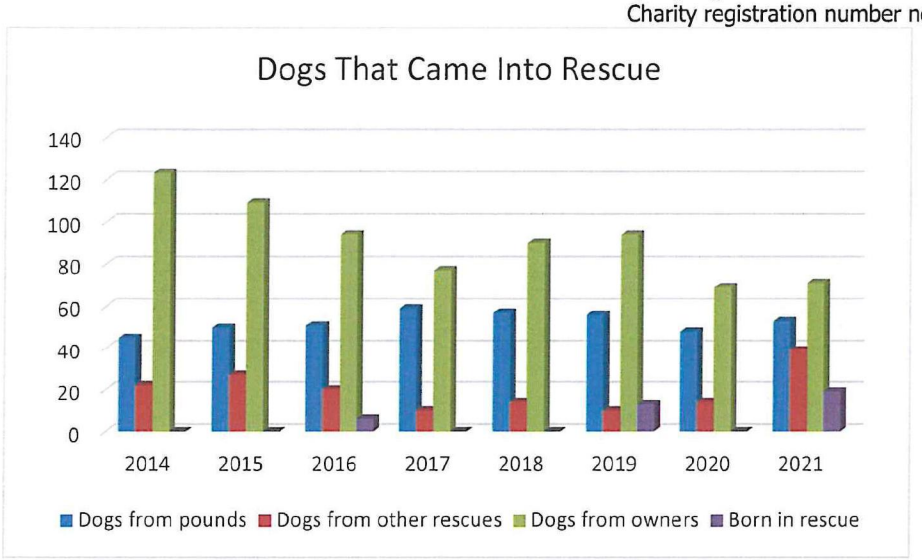
A total of 159 dogs were adopted from us during this period finding their forever home.

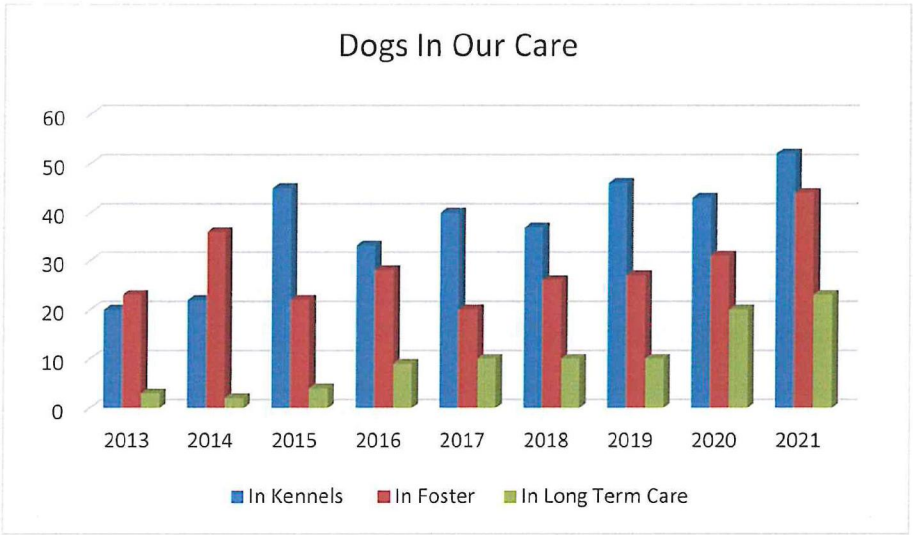
In total we took in 182 dogs during the same period:

- 53 of these dogs came from the pounds where they may otherwise have been put to sleep.
- 39 came in from other rescues who requested our help as a breed specific rescue. This figure also includes 10 dogs that came from the police having been signed over or seized by the police. In many cases the police removed the dog for the dog's safety!
- 71 from their owners with the usual reasons of relationship breakdowns, long working hours, unsuitable accommodation or just not able to cope with the breed. Of course, there were some that were Covid related.
- 19 puppies were born within in the rescue.

As at the 31st December 2021, GSRE had a total of 119 dogs in their care. 57 of these were in approved commercial kennels we regularly work with and 62 were in GSRE approved foster homes. Of these dogs 23 are permanently in our care, with 18 in foster and 5 in the kennels we use as a sanctuary. This is the most we have ever held but were fortunate to be in a position to be able to ensure their safety.







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

Income Received

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

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

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

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

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

Expenses

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

As always GSRE's biggest cost in 2021 was for commercial kennels, but without them GSRE would not be as successful as they are. Having kennels around the country make them more accessible geographically to both adopters and dogs. We are very fortunate to have good working relationships with the kennels we use, their first love being German Shepherds, and many of the kennels go above and beyond their duty of care for our dogs to enrich their lives and enable them to find their forever home wherever possible.

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

The knock-on effect for GSRE is that it is not always possible to get an appointment within a few days of a new dog arriving, which immediately extends the dog's stay before we start. However, we have managed to continue to ensure all of our dogs are microchipped, vaccinations started, and in many cases, neuters and spays carried out. We have been fortunate that the vets we work with are very understanding of the needs of a rescue and support the work we do.

Veterinary costs for 2021 were much higher than an average year, partly due to the increase of dogs in our care, and partly due to a couple of dogs needing major surgery. Cooper required shoulder surgery at Fitzpatricks costing £5,116 plus hydrotherapy for his recovery. Aria was our other candidate for major surgery in 2021. Having come in via a vet she had been taken to for euthanasia at 1 year old. She required surgery on both of her knees due to the neglectful state she had been kept. In total, including all physio, a total of £8,689 was incurred but Aria is now a happy young dog in a loving, forever home who deserved her chance at life.

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

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

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

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

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

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

Reserves Policy & Funds Held

Normally our aim is to keep unrestricted reserves equivalent to at least 3 months average expenditure, however due to the slow-down in the number of dogs being rehomed, we have decided to increase this to at least 6 months. The reserves are needed to meet the working capital requirements of the charity should the source of funds significantly decrease for any reason for a short period of time.

Total funds at 31.12.21	£191,108

Summary and the Future

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

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

The biggest challenge of 2022 will be securing the experienced and committed homes for the dogs in our care, as availability compared to demand is at its lowest at present. This is further exasperated by the 'Cost of Living Crisis' so many families are now facing. GSRE could not exist without our volunteers and supporters, and we may not say it enough, but we really do appreciate everything that you do to make it possible for us to help as many dogs as we do. It does not matter how much or how little as every penny and every minute really does count.

GSRE, along with other ADCH rescues, will continue to stand strong as one voice for the animals to protect the rescue sector and the pursuit of an end to irresponsible animal ownership and animal cruelty. GSRE will continue to face challenges head on and continue to ensure our integrity and standards.

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

Thank you all!

Approved by the Trustees on 30th June 2022 and signed on their behalf by:



Elizabeth Brown
Trustee, Director and Company Secretary

GERMAN SHEPHERD RESCUE ELITE LIMITED

Year ended 31 December 2021

Statement of Trustees' Responsibilities

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

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

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

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

Approved by the Trustees of the Charity on 30th June 2022 and signed on its behalf by:



Elizabeth Brown

Chair

Independent Examiner's Report to the Trustees (Directors) of German Shepherd Rescue Elite Limited

I report on the accounts of the German Shepherd Rescue Elite Limited for the year ended 31 December 2021 which are set out on pages 14 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the charity's accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed:



Claire Phillips FCCA
Independent Examiner
Suite 1, The Limewood Suite
5 Park Square
Scunthorpe
North Lincolnshire
DN15 6JH

Date: 4 July 2022

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

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

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

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

Company registration number no 08289960
Charity registration number no 1150928

GERMAN SHEPHERD RESCUE ELITE LIMITED

Balance Sheet as at 31 December 2021

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

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:

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

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

The financial statements were approved by the Trustees and authorised for issue on

30th June 2022 and are signed on behalf of the Board by:

Elizabeth Brown – Chair
Trustee

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

1. **Basis of preparation**

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

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

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

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

2. **Accounting policies**

Income and endowments

- All grants and voluntary income are accounted for gross where receivable, as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation. For legacies, entitlement is taken as the date on which notification has been made by the Executors to the Trustees that a distribution will be made. In the case of performance related grants, income is only recognised to the extent that the charity has earnt the right to consideration by its performance.

- Tax reclaims on donations and gifts. Any incoming resources from tax reclaims are included in the Statement of Activities at the same time as the donation or gift to which they relate.

- Income from charitable activities is accounted for when earned.

- Investment income is included in the accounts when receivable.

Expenditure

- All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. Expenditure includes any VAT which cannot be fully recovered. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Assets

- Stocks held for sale are measured at the lower of cost or net realisable value.

- Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be achieved.

- Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

- Liabilities are recognised where it is more than likely that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

- The charity has creditors which are measured at settlement amounts less any trade discounts.

- The charity only has basic financial instruments. Basic financial instruments are accounted for on initial recognition at transaction value and subsequently measured at their settlement value.

Fund Accounting

Funds held by the charity are:

i. Unrestricted general funds – these are funds which can be used in accordance with the aims of the charity at the discretion of the trustees.

ii. Restricted funds – these are funds arising from donations, contracts and grants received in respect of specific projects.

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

3. Income from Donations

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

4. Investment income

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 Unrestricted
	£	£	£	£
Bank interest	14	-	14	106
	14	-	14	106

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 Unrestricted
	£	£	£	£
Commission	2,177	-	2,177	2,621
	2,177	-	2,177	2,621

6. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 Unrestricted
	£	£	£	£
Fundraising income	65,125	-	65,125	24,194
	65,125	-	65,125	24,194

7. Expenditure on charitable activities by fund type

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

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

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

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

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

10. **Independent Examination Fees**

	Total 2021	Total 2020
Fees payable to the independent examiner for:		
	£	£
Independent examination of the accounts	-	-
	-	-

11. **Stock analysed between activities**

	Stock for resale	Donated goods for resale	Total
	£	£	£
Other trading activities			
At 1 January 2021	3,154	-	3,154
Added in period	3,301	-	3,301
Expensed in period	(2,310)	-	(2,310)
At 31 December 2021	4,145	-	4,145
At 31 December 2020	3,154	-	3,154

12. **Debtors**

	Total 2021	Total 2020
	£	£
Debtors	-	-
Prepayments and accrued income	6,651	6,372
	6,651	6,372

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

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

	Total 2021	Total 2020
	£	£
Trade creditors	18,852	15,033
Accruals	-	-
	18,852	15,033

14. **Analysis of charitable funds**

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

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

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	-	-
Current assets	209,960	-	209,960
Current liabilities	(18,852)	-	(18,852)
	191,108	-	191,108

16. **Legal status of the charity**

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

17. **Trustees remuneration and expenses**

	Total 2021	Total 2020
	£	£
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-

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

18. **Taxation**

As a charity the company is exempt from Corporation Tax.

GERMAN SHEPHERD RESCUE ELITE LIMITED

Management Information for the year ended 31 December 2021

The following page does not form part of the accounts

GERMAN SHEPHERD RESCUE ELITE LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

England & Wales - Charity number 1150928

Accounts

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 2020

GERMAN SHEPHERD RESCUE ELITE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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Annual Report for Financial Period 1st January 2020 to 31st December 2020

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 2020 to 31st December 2020.

Structure, Governance and Management

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

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

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

Objectives and Activities

The charity's objects are:

i. for the benefit of the public to relieve the suffering of dogs in need of care and attention, primarily German Shepherd dogs or cross breeds and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals; and

ii. to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

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

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

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

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

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

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

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

Achievements and Performance

We started 2020 on a positive high with the security of a healthy bank balance, a secure network of foster homes and commercial kennels for our dogs, and a strong and dedicated team of volunteers eager to help the dogs into new homes. And then Covid hit! The week we were due to attend Crufts 2020, was the same week Boris Johnson held his first Cobra meeting, and that Monday we were not even sure if Crufts would happen. It appears that cancelling Crufts at such a late stage may have caused panic, so whilst other countries were closing their borders, the dog world attended an international dog show at the NEC. This was the start of 'space', 'washing your hands' and 'sanitiser' along with a sudden increase in demand for toilet roll! A few of the larger exhibitors chose not to attend for staff safety, and whilst GSRE still benefited from attending, it was heart breaking to see the visitor numbers so reduced with many of the trade stands struggling to even cover their costs. The reality of Covid had started.

The first national lock down meant that not only did we have to stop carrying out home checks and dog assessments, but volunteers were not able to visit the dogs in the kennels unless for exceptional circumstances. All fundraising events were cancelled, walk groups had to cease, and of course people were unable to meet dogs with a view to adopt. Consideration also had to be made for the fact that vets would only see emergency cases. So along with every other reputable rescue, GSRE went into lockdown for the safety of their volunteers and supporters.

Being members of the Association of Dogs and Cats Homes (ADCH) meant we were kept fully aware of changes to the rules as we progressed through the year via the Canine & Feline Sector Group (CFSG). A Facebook group was set up for ADCH members so that we could all muck in and help each other out wherever possible. Not only did this include invaluable advice for many charities, but also enabled donations of food from major suppliers to be distributed to those rescues most in need.

The important thing throughout the year was to ensure clear communication to our volunteers, supporters and applicants. Initially everything came to a standstill apart from being allowed to travel for animal welfare reasons. This meant if a dog needed to be collected from council kennels and taken in, this was still possible. Fortunately, during the initial lock down, the number of dogs needing rescue space reduced significantly whilst the surge in demand for dogs began! Suddenly every rescue started receiving applications to adopt in vast numbers, many from people who had not properly considered the long-term needs of a dog, and the back street breeders had a field day as prices for puppies were over inflated due to the surge in demand, along with the massive increase in dogs being brought in from abroad.

Sadly, as we all know, it also led to the increase in dog theft with the thieves having the audacity to steal from people's gardens and actually attacking people when out walking with their dogs. 'Dealing' in dogs during this last year has been a highly profitable 'business' for criminals with a much lesser sentence compared to dealing drugs for example. Until dogs are reclassified and not just seen as a chattel, this will not change anytime soon.

Rescues quickly realised that we would not be seeing a large intake of dogs as long as they were being purchased as a means for exercise or children's entertainment. Sadly, we also realised that once life got back to 'normal', rescues would then be inundated with 'lock down pups'. These would be the puppies purchased with little consideration; lack of socialisation with people and other animals, lack of training, medical issues due to lack of veterinary availability, and most concerningly, separation anxiety as people return to work and suddenly pup is left alone. It was not a case of IF but WHEN. Whilst a strong trickle has started at the time of writing this, the 'lock down dump' still looms on the horizon.

Many of the rescues that do home check, felt they could carry on home checking via Zoom etc. but GSRE made the decision that this was not adequate for the breeds we handle. So much of a home check is a 'feeling' and 'instinct' which just cannot be replicated through a screen. We took advantage of being allowed in people's gardens when allowed instead, with stringent guidelines for all concerned. Many rescues had to completely change their way of working as they would normally rely on visitors to their centres who would express an interest in a particular dog and then checks would be made. This included some of the larger charities who quickly had to develop online application facilities to continue operating. Rescues were allowed to deliver dogs to adopters which was possible for some rescues, especially the larger charities with paid staff and vehicles, but GSRE felt it was neither practical or appropriate to ensure proper 'meets' for our dogs and applicants.

GSRE did change the way they work with applicants meeting dogs however. Historically an applicant has been home checked, a suitable dog is identified by both parties, the applicant meets the dog and if the meet goes well, they adopt the dog and take them home. Instead, when a suitable dog was identified, a foster agreement was completed by the applicant via email, and having met the dog and taken them home, the applicant was given at least two weeks to ensure suitability. If all went well, as was the case in the majority of meets, the applicant then completed the adoption paperwork via email and transferred the donation via bank transfer.

Depending on when depended on what restrictions we were under, so if a physical follow up visit was not allowed, the volunteer who carried out the initial home check carried out a telephone follow up instead, with a planned visit when practical again. This enabled many dogs to leave the kennels making space for others in need to come in. In fact, the system has worked so well we can see no reason to revert back. Applicants have felt more comfortable being allowed to 'trial' a dog before adoption and it has allowed the charity to allow some dogs into a home for further assessment before a commitment was made.

Having survived a very strange and difficult year in terms of Covid, we are very pleased that we still managed to rehome as many dogs as we did and at no time had to turn a dog in need away. We were also very fortunate to receive a substantial grant towards running costs from Support Adoption for Pets before Covid hit, and various others during the year amounting to £39,000. Grant givers were amazingly generous to so many charities, recognising the problems we were and would be facing, and we are grateful to them all.

With our normal fundraising events such as shows and walk groups being cancelled, our volunteers were amazingly creative in finding other ways to raise funds through social media channels which were strongly supported. Our list of thanks would be endless but some of the highlights were:

Pippa's Walking for Arthurs
Rescue Your Rescue
GSRE Furry Jumpers
Christmas Bauble for the GSRE Christmas Tree.

Many other raffles, auctions, photo competitions and online dog shows were run, including an Easter and Christmas raffle run by Fabulous Finn, our Patron. We are so grateful to you all as every penny really does matter.

Unfortunately, due to Covid, and despite many worthwhile petitions reaching the debate stage, quite a few have been postponed. This included Tuk's Law, which GSRE have been supporting, which requires vets to scan prior to euthanasia for Rescue Back Up (RBU) and confirm keeper details.

GSRE were asked to join the campaign in memory of Jo-Jo, a beautiful young girl that was adopted from GSRE and put to sleep by a vet who had not checked her microchip. Had she done this, she would have seen that not only was the dog not registered to the person who had taken her in, but that she also had Rescue Back Up. Jo-Jo did not deserve to die and was murdered the very same day we had arranged for her to come back to our kennels. It appears euthanasia was quicker than the journey!

Following the draft Animal Welfare (Sentencing and Recognition of Sentience) Bill that was put out to consultation in December 2017, the Animal Welfare (Sentencing) Bill was published on 26 June 2019, and fortunately made it through Parliament in time to receive Royal Assent. The Bill comes into force 29th June 2021 and makes provision for the maximum penalty for certain offences under the Animal Welfare Act 2006 to be increased from 6 months to up to 5 years, as well as unlimited fines. This is a landmark victory in animal protection and was led by Chris Loder MP who had substantial support, including from our own Patron Fabulous Finn. The law goes by many names but is best known as Finn's Law Part 2 following on from their success of Finn's Law which specifically related to increasing the sentence for attacks on service animals and preventing the claim of self-defence.

We were assured during the opening of Parliament that the Government is committed to their pledges for high standards of animal welfare and suggest our departure from the EU has provided us with a better opportunity. Covid has put a spotlight on animal welfare from the support and comfort provided by pets. They have primary legislation planned and intend to introduce a series of bills, focusing on; sentience, animals kept here in the UK, and the welfare of animals abroad.

We are told there is a new expert committee for animal 'sentience'. It is so important that pets are recognised as 'living beings' rather than a 'chattel'. The rise in dog thefts highlights this as families are devastated by the pet being stolen. Sentences need to be increased to deter the crime in the first place.

"At the heart of our reform programme is our commitment to recognise in law the sentience of animals.... Explicitly recognising and enshrining animals as sentient beings in law will be at the very heart of central government decision making going forward."

Some other key points from the "Action Plan For Animal Welfare" of 12.5.21:

"We committed to cracking down on puppy smuggling in our manifesto. We will legislate to reduce the number of pet dogs, cats and ferrets that can be moved under the pet travel rules which apply to non-commercial movements. This will prevent unscrupulous traders from exploiting our pet travel rules."

"We will crack down on pet theft, which is reported to have increased markedly since the start of the pandemic, knowing the devastating impact this offence, and the fear of it, can have on families and pet owners."

"We will introduce compulsory cat microchipping to ensure lost or stolen cats can be reunited with their owners as quickly as possible. In addition, we are reviewing the operation of the current microchip database systems, which also apply to dogs, with a view to introducing improvements."

"We are also considering reforms to provide greater assurance that microchip database information is checked appropriately, for example in cases where healthy dogs are presented to vets for euthanasia, as campaigned for via the 'Tuk's Law' movement."

These are all positive steps and hopefully will move UK animal welfare forward, especially for our dogs. We are also assured that the licensing of rescues is high on the agenda which is key to exposing 'rogue rescues'. Initial consultations began in October 2019 but we are told is being progressed. GSRE fully support the licensing of rescues as it has been a long time coming.

2020 was a very strange and challenging year for all rescues and GSRE are pleased to have come through it in a healthy position without having compromised any of our standards. 2021 will bring its own challenges as life starts to return to the 'new normal', but with our strong team of dedicated volunteers and supporters we will continue to face any new challenges head on.

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

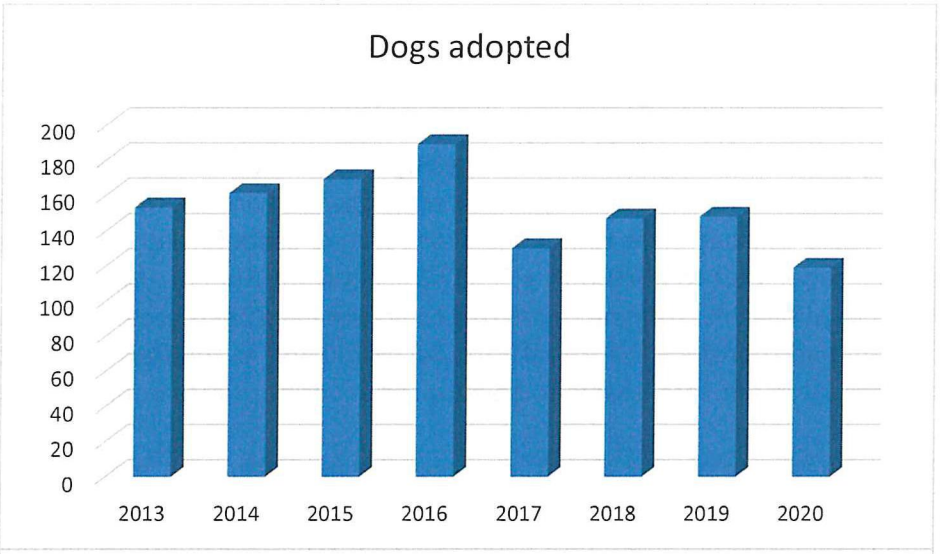
Statistics

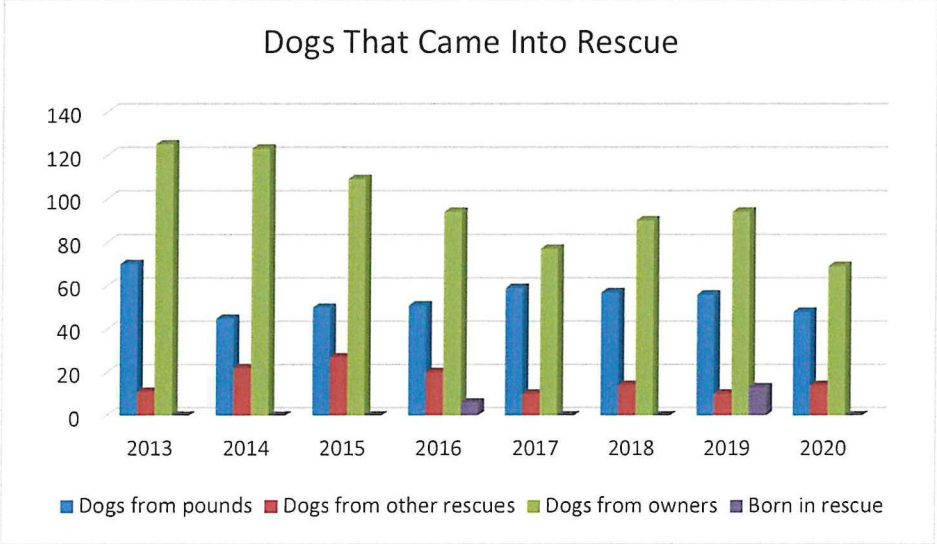
A total of 119 dogs were adopted from us during this period finding their forever home.

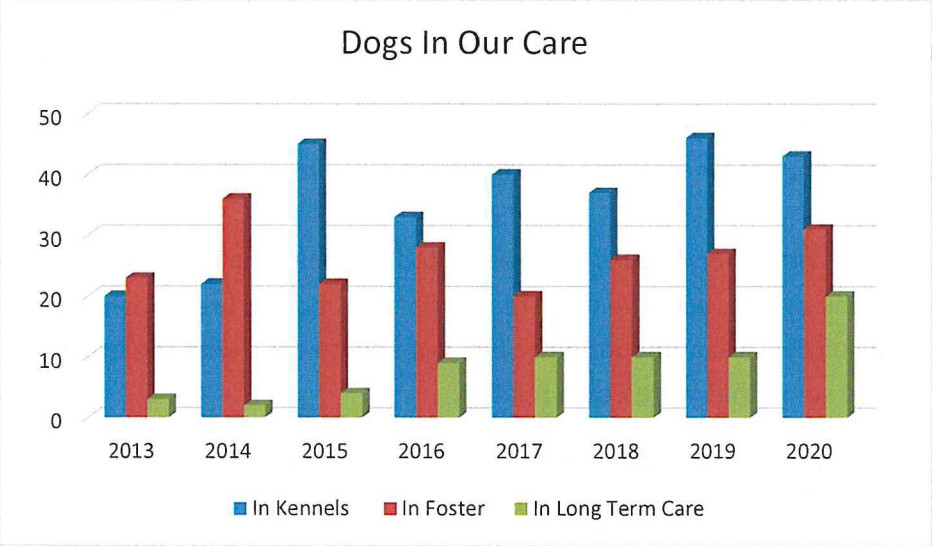
In total we took in 131 dogs during the same period:

- 48 of these dogs came from the pounds where they may otherwise have been put to sleep.
- 14 came in from other rescues who requested our help as a breed specific rescue.
- 69 from their owners with the usual reasons of relationship breakdowns, long working hours, unsuitable accommodation or just not able to cope with the breed. Of course, there were some that were Covid related.

As at the 31st December 2020, GSRE had a total of 94 dogs in their care. 48 of these were in approved commercial kennels we regularly work with and 46 were in GSRE approved foster homes. Of these dogs 20 are permanently in our care, with 15 in foster and 5 in the kennels we use as a sanctuary. This is the most we have ever held but were fortunate to be in a position to be able to ensure their safety.







Financial Review

The accounts as filed at Companies House follow this report.

GSRE relies totally on donations, grants and fundraising events to continue to operate. Grants have been 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, however we had a super start to 2020 with a £20,000 grant from 'Support Adoption for Pets', arriving in March to put against running costs. This could not have been better timed with the onset of lockdown and therefore the threat of reduced income as fundraising events were cancelled and dogs sat in our care unable to be adopted at various times during the year.

In total GSRE received a total of £39,000 in grants during 2020, with many grant givers recognising the situation rescue charities were facing and, in addition to their normal grants, many were offering emergency grants for running costs. We are grateful to all those who granted the charity money and express our sincerest gratitude.

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	2020 £	2020 %	2019 £	2019 %	2018 £	2018 %
Donations	£75,474	39%	£85,075	41%	£46,461	31%
Grants	£39,000	20%	£0	0%	£2,500	1.5%
Legacy	£10,000	5%	£9,660	5%	£1,000	0.5%
Adoption donations	£23,170	12%	£35,297	17%	£30,715	21%
Donations from dog's previous owner	£5,395	2.5%	£6,820	3%	£5,250	3.5%
Merchandise sales through website	£4,459	2%	£5,277	2.5%	£4,300	3%
Merchandise sales at shows	£1,561	1%	£3,965	2%	£6,141	4%
Collections at shows & other fundraising events	£1,323	1%	£12,293	6%	£11,193	7.5%
Sponsored activities	£7,932	4%	£11,447	5.5%	£10,182	7%
Raffles & auctions	£5,213	2.5%	£3,089	1.5%	£2,477	2%
Walk group collections and fundraising	£2,962	1.5%	£10,901	5%	£8,378	6%
Show activities – dog shows, fastest recall	£745	0.5%	£4,653	2%	£3,563	2%
Gift Aid	£15,489	8%	£17,421	8.5%	£14,834	10%
Bank Interest	£106	0%	£117	0%	£47	0%
Agria Commission (insurance plans)	£2,621	1%	£2,400	1%	£2,158	1%
Total	**£195,450**	**100%**	**£208,415**	**100%**	**£149,199**	**100%**

Expenses

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

As always GSRE's biggest cost in 2020 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.

Despite the difficulty of vets only being available for emergency operations at the start of the first lock-down, and still not being able to actually go into the vets with the dogs, GSRE has managed to continue to ensure all of our dogs are microchipped, vaccinations started, and in many cases, neuters and spays carried out. We have been fortunate that the vets we work with are very understanding of the needs of a rescue and support the work we do.

Veterinary costs for 2020 included surgery for Bo, a young female Malinois who was just a year old when she arrived in our care. Bo's owner had put a post on Facebook offering her to anybody rather than pay for the surgery she required for a persistent right aortic arch. This is a congenital condition that can affect oesophageal function in some dogs and was affecting Bo. She could only intake liquid food whilst in a standing position. After a discount from Fitzpatricks, Bo surgery amounted to £3,847. Bo came through the surgery and is now as healthy and normal as any other dog. She loves life and is living it to the full.

Cost Source	**2020 £**	**2019 £**	**2018 £**	
Kennel costs	£112,398	£112,730	£105,053	
Food costs	£1,200	£1,511	£808	Special diets and puppy food
Vet costs	£29,585	£26,590	£20,927	Breakdown for 2020: £ 2,821 vaccinations £ 183 microchipping £ 6,222 neuters and spays £20,359 other medical treatment
Equipment costs	£294	£274	£0	Includes bedding and toys for puppies and toys for working dogs training
Cost of merchandise	£2,715	£4,034	£5,075	Includes purchase of stock and postage and packaging
Fundraising costs	£965	£2,816	£2,422	Includes printing of promotional material, entry into shows such as Crufts.
Overhead costs	£1,963	£2,544	£2,944	Insurance, subscriptions, and bank charges such as Virgin Money Giving & Paypal
Total	**£149,120**	**£150,499**	**£137,229**	

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 31.12.20	£141,374

Summary and the Future

2020 was a very different year for GSRE due to Covid but with the support of our volunteers and supporters, and our ability to adjust systems and processes, GSRE have come through it as strong as when we entered. 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.

Covid has united ADCH rescues even more than before, and we recognise that we must stand strong as one voice for the animals to protect the rescue sector and in the pursuit of an end to irresponsible animal ownership and animal cruelty. GSRE will continue to face challenges head on and continue to ensure our integrity and standards.

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

Thank you all!

Approved by the Trustees on 1 July 2021 and signed on their behalf by:



Elizabeth Brown
Trustee, Director and Company Secretary

GERMAN SHEPHERD RESCUE ELITE LIMITED

Year ended 31 December 2020

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 1 July 2021 and signed on its behalf by:



Elizabeth Brown
Chair

Independent Examiner's Report to the Trustees (Directors) of German Shepherd Rescue Elite Limited

I report on the accounts of the German Shepherd Rescue Elite Limited for the year ended 31 December 2020 which are set out on pages 14 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the charity's accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed:



Claire Phillips FCCA
Independent Examiner
Suite 1, The Limewood Suite
5 Park Square
Scunthorpe
North Lincolnshire
DN15 6JH
Date: 2 July 2021

GERMAN SHEPHERD RESCUE ELITE LIMITED **Company Registration Number 8289960**

Statement of Financial Activities for the year ended 31 December 2020 (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 Funds £	Total 2019 Funds Unrestricted £
Income and endowments					
Donations and legacies	3	168,528	-	168,528	154,273
Investment income	4	106	-	106	117
Charitable activities	5	2,621	-	2,621	2,400
Other trading activities	6	24,194	-	24,194	51,625
Total income		195,449	-	195,449	208,415
Expenditure					
Expenditure on charitable activities	7,9	145,441	-	145,441	143,649
Expenditure on raising funds	8,9	3,680	-	3,680	6,850
Total expenditure		149,121	-	149,121	150,499
Net income/(expenditure)		46,328	-	46,328	57,916
Net movement in funds		46,328	-	46,328	57,916
Reconciliation of Funds					
Total funds brought forward		95,046	-	95,046	37,130
Total funds carried forward		141,374	-	141,374	95,046

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

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

GERMAN SHEPHERD RESCUE ELITE LIMITED **Company Registration Number 8289960**

Balance Sheet as at 31 December 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed Assets					
Tangible Assets			-		-
Current Assets					
Stocks	11	3,154		3,726	
Debtors	12	6,372		8,315	
Cash at bank & in hand		146,881		96,615	
		156,407		108,656	
Creditors: Amounts falling due within one year	13	15,033		13,610	
Net current assets			141,374		95,046
Total net assets			141,374		95,046
Funds of the charity:					
Restricted income funds			-		-
Unrestricted funds:					
General purpose fund	14		141,374		95,046
Total Funds	15		141,374		95,046

For the year ending 31 December 2020 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 1 July 2021 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 2020

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 earnt 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.

- 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.

Notes to the Financial Statements for the year ended 31 December 2020

3. Income from Donations

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Donations	104,039	-	104,039	127,192
Grants	39,000	-	39,000	-
Legacies	10,000	-	10,000	9,660
Gift Aid reclaimed	15,489	-	15,489	17,421
	168,528	-	168,528	154,273

4. Investment income

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Bank interest	106	-	106	117
	106	-	106	117

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Commission	2,621	-	2,621	2,400
	2,621	-	2,621	2,400

6. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Fundraising income	24,194	-	24,194	51,625
	24,194	-	24,194	51,625

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Costs of charitable activities	144,750	-	144,750	142,813
Support costs	691	-	691	836
	145,441	-	145,441	143,649

Notes to the Financial Statements for the year ended 31 December 2020

8. Expenditure on raising funds by fund type

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Incurred seeking donations	965	-	965	2,816
Other trading activities	2,715	-	2,715	4,034
	3,680	-	3,680	6,850

9. Expenditure on charitable activities by Activity Type

	Activities undertaken directly	Support costs	Total 2020	Total 2019
	£	£	£	£
Animal welfare	144,750	-	144,750	142,813
Governance costs	-	691	691	836
	144,750	691	145,441	143,649

10. Independent Examination Fees

Fees payable to the independent examiner for:	Total 2020	Total 2019
	£	£
Independent examination of the accounts	-	-
	-	-

11. Stock analysed between activities

	Stock for resale	Donated goods for resale	Total
	£	£	£
Other trading activities			
At 1 January 2020	3,726	-	3,726
Added in period	2,143	-	2,143
Expensed in period	(2,715)	-	(2,715)
At 31 December 2020	3,154	-	3,154
At 31 December 2019	3,726	-	3,726

12. Debtors

	Total 2020	Total 2019
	£	£
Debtors	-	-
Prepayments and accrued income	6,372	8,315
	6,372	8,315

Notes to the Financial Statements for the year ended 31 December 2020

13. Creditors: Amounts falling due within one year

	Total 2020	Total 2019
	£	£
Trade creditors	15,033	13,599
Accruals	-	11
	15,033	13,610

14. Analysis of charitable funds

Unrestricted funds	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General Fund	95,046	195,449	(149,121)	141,374

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	-	-
Current assets	156,407	-	156,407
Current liabilities	(15,033)	-	(15,033)
	141,374	-	141,374

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 2020	Total 2019
	£	£
Trustees remuneration	-	-
Trustees' expenses reimbursed	-	-

No Trustee had any personal interest in any contract or transaction entered into by the charity during the year (2019 – 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 2020

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 2020

	£	2020 £	£	2019 £
Income				
Donations		104,039		127,192
Fund generation activities		24,194		51,625
Legacies		10,000		9,660
		138,233		188,477
Other operating income				
Grants	39,000		-	
Sundry income	2,621		2,400	
Gift Aid	15,489		17,421	
		57,110		19,821
Administrative expenses				
Kennel costs	112,398		112,730	
Vet costs	29,585		26,590	
Food costs	1,200		1,511	
Bedding Costs	-		80	
Toys and equipment costs	294		194	
Subscriptions	593		1,023	
Legal and professional fees	48		-	
Bank charges	643		836	
Insurances	680		685	
Cost of fund generation activities	3,680		6,850	
		(149,121)		(150,499)
Operating surplus		46,222		57,799
Interest receivable and similar income				
Bank interest received	106		117	
		106		117
Net income		46,328		57,916