

GERMAN SHEPHERD RESCUE ELITE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

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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.

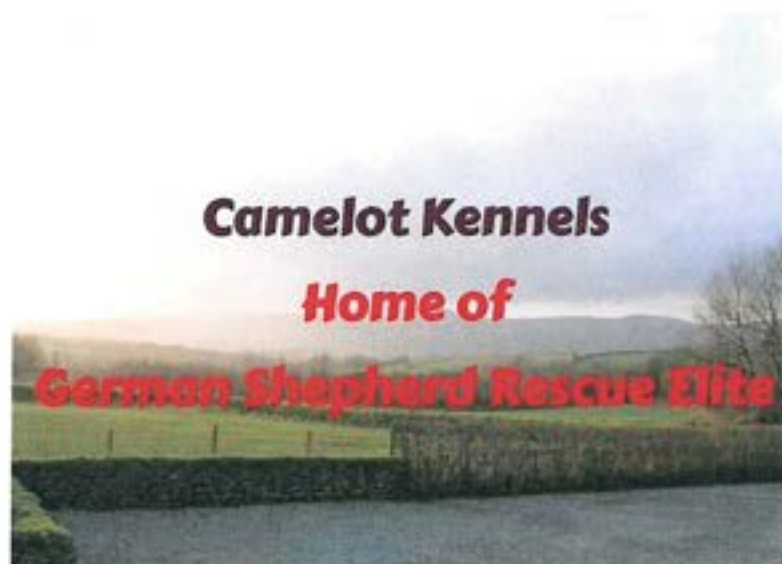
Whilst we knew 2023 would be a tough year financially, we also knew that our fabulous supporters and volunteers would go the extra mile, as they always do, to ensure the money

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 be 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 their 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>

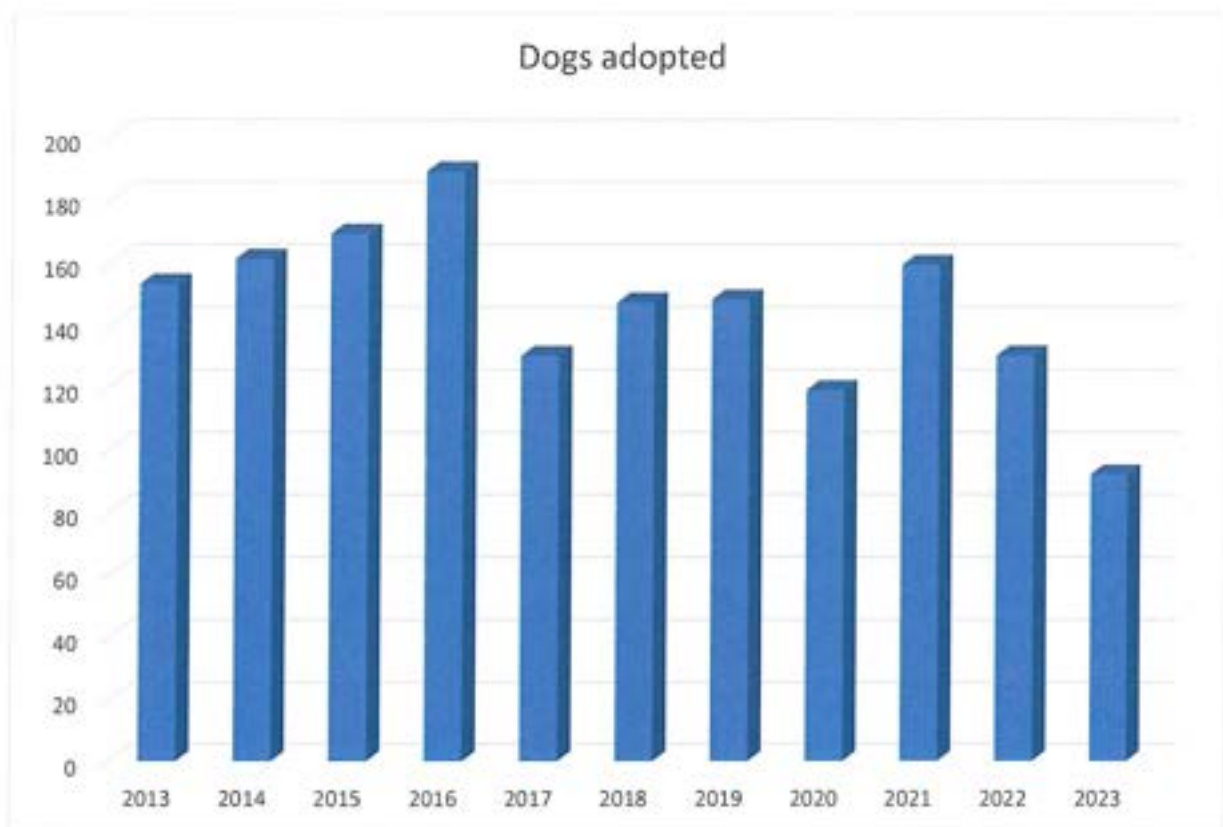
On here you can find a photo album giving you a tour of the kennels, and updates on the dogs currently at the kennels. It will be used to promote the charity locally, to promote the dogs, and of course updates will be given as and when we start making changes and improvements to our new home.

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!

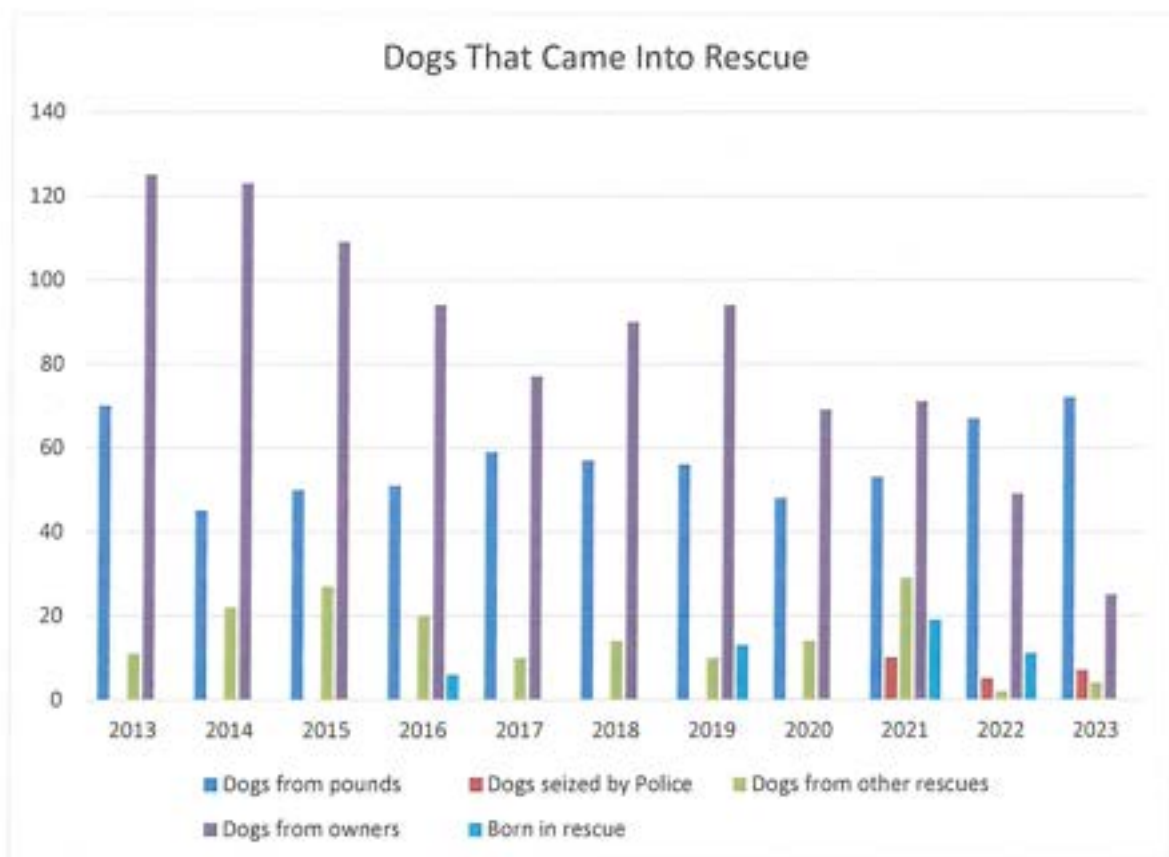
Statistics

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.

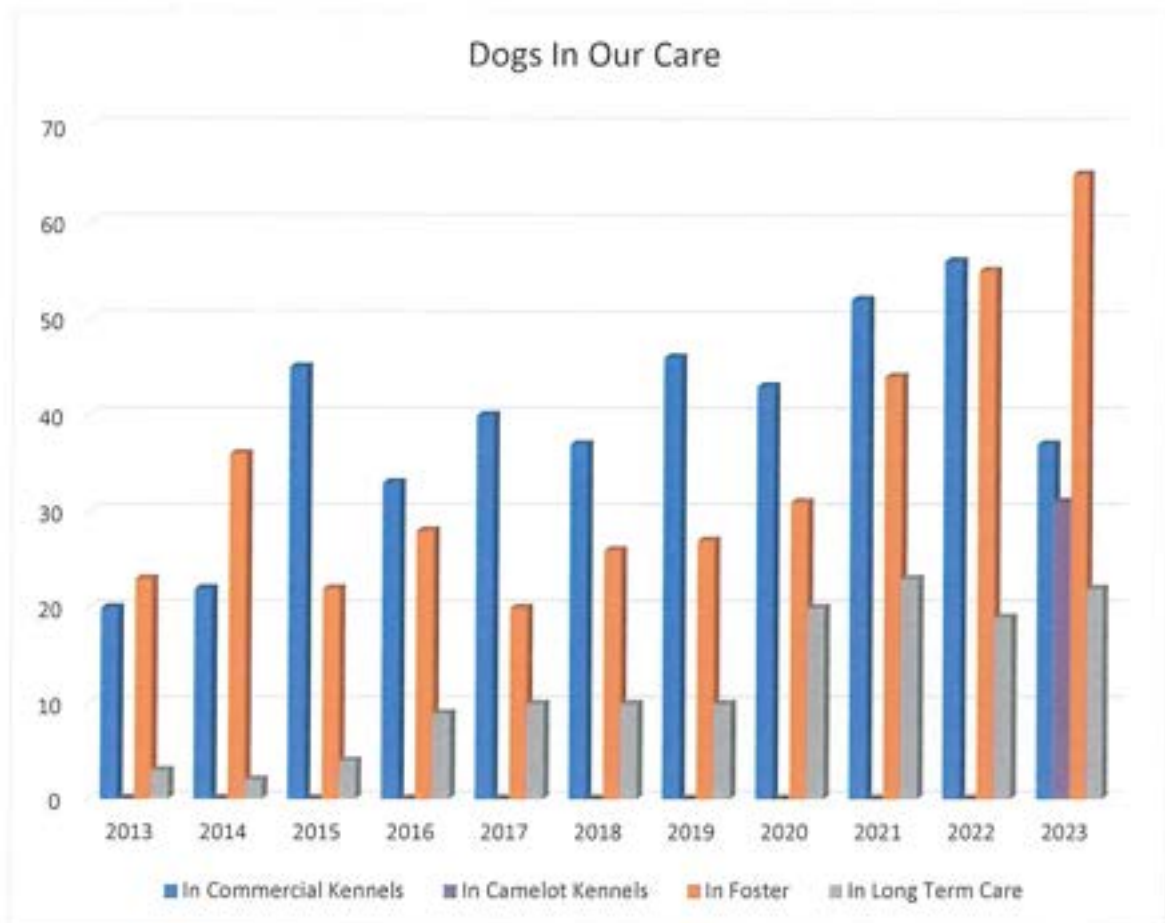


In total we took in 108 dogs during the same period, this figure also being down on previous years as applications to adopt dropped drastically.

- 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:



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)

		Unrestricted Funds	Restricted Funds	Total 2023 Funds	Total 2022 Funds Unrestricted
	Notes	£	£	£	£
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

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	
			<u>290,020</u>	<u>205,111</u>	
Creditors: Amounts falling due within one year	15	36,690		16,923	
			<u></u>	<u></u>	
Net current assets			253,330		188,188
			<u></u>		<u></u>
Total net assets			882,962		188,188
			<u></u>		<u></u>
Funds of the charity:					
Restricted income funds			-		-
Unrestricted funds:					
General purpose fund	16		882,962		188,188
			<u></u>		<u></u>
Total Funds	17		882,962		188,188
			<u></u>		<u></u>

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 earned the right to consideration by its performance.
- Tax reclaims on donations and gifts. Any incoming resources from tax reclaims are included in the Statement of Activities at the same time as the donation or gift to which they relate.
- Income from charitable activities is accounted for when earned.
- Investment income is included in the accounts when receivable.

Expenditure

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

Notes to the Financial Statements for the year ended 31 December 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
	<u>176,823</u>	<u>-</u>	<u>176,823</u>	<u>155,649</u>

4. Investment income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Unrestricted
	£	£	£	£
Bank interest	1,931	-	1,931	39
	<u>1,931</u>	<u>-</u>	<u>1,931</u>	<u>39</u>

5. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Unrestricted
	£	£	£	£
Commission	3,005	-	3,005	3,161
	<u>3,005</u>	<u>-</u>	<u>3,005</u>	<u>3,161</u>

6. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 Unrestricted
	£	£	£	£
Fundraising income	73,210	-	73,210	50,602
	<u>73,210</u>	<u>-</u>	<u>73,210</u>	<u>50,602</u>

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
	<u>255,944</u>	<u>-</u>	<u>255,944</u>	<u>206,835</u>

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
	<u>4,251</u>	<u>-</u>	<u>4,251</u>	<u>5,536</u>

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
	<u>252,976</u>	<u>2,968</u>	<u>255,944</u>	<u>206,835</u>

10. Independent Examination Fees

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

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
		<u>235,452</u>		<u>163,034</u>
Other operating income				
Grants	-		30,000	
Sundry income	3,005		3,161	
Gift Aid	<u>14,581</u>		<u>13,217</u>	
		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	<u>176</u>		<u>-</u>	
		(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	<u>4,251</u>		<u>5,536</u>	
		(245,755)		(212,371)
Operating deficit		<u>(7,157)</u>		<u>(2,959)</u>
Interest receivable and similar income				
Bank interest received	<u>1,931</u>		<u>39</u>	
		1,931		39
Net deficit		<u>(5,226)</u>		<u>(2,920)</u>