

GERMAN SHEPHERD RESCUE ELITE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

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

GERMAN SHEPHERD RESCUE ELITE LIMITED

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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 Gov'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!**

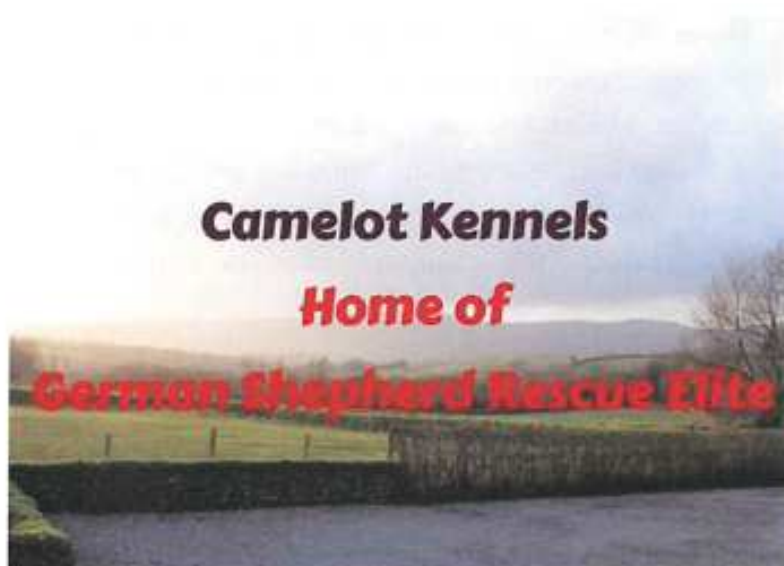
If an XL Bully ban can be brought into effect in a matter of months, then the Government has no excuse for failing our dogs . Some simple changes are needed now before many more healthy dogs needlessly die!

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 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.

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.

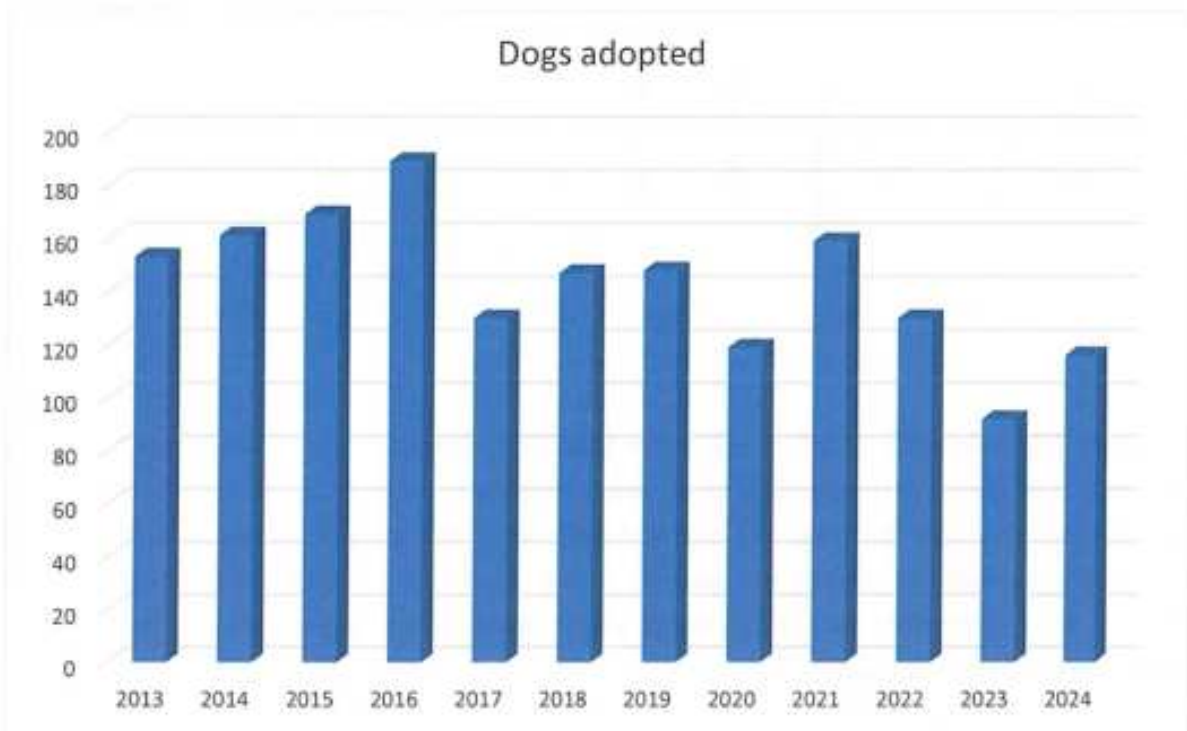
The fencing and groundwork project was not cheap as we focused on good quality materials that should last the charity many years to come. We were very fortunate to receive a £25,000 grant from Pets at Home Foundation, which was towards the cost of the compound fencing. This year we will begin to look 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

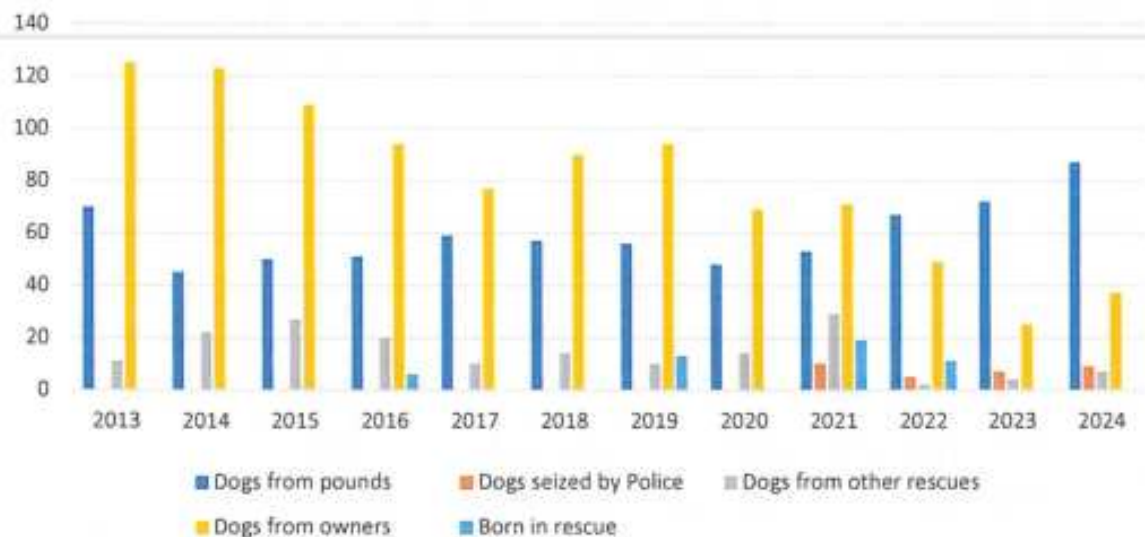
A total of 116 dogs were adopted from us during this period finding their forever home, slightly higher than last year but still low in comparison to previous years.



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.

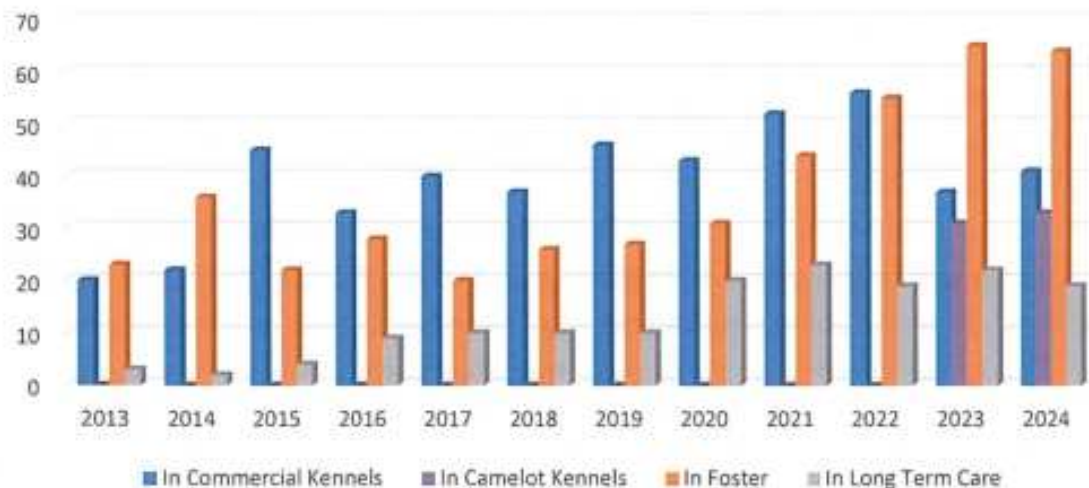
- 87 of these dogs came from the pounds where they may otherwise have been put to sleep and is even higher than last year showing the true scale of the problem of dog abandonment.
- 7 came in from other rescues who requested our help as a breed specific rescue.
- 9 dogs were either seized by or signed 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.

Dogs That Came Into Rescue



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.

Dogs In Our Care



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 pool. 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:



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)**

		Unrestricted Funds	Restricted Funds	Total 2024 Funds	Total 2023 Funds Unrestricted
	Notes	£	£	£	£
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	
			<u>472,250</u>	<u>290,020</u>	
Creditors: Amounts falling due within one year	16	40,533		36,690	
				<u>36,690</u>	
Net current assets			431,717		253,330
Total net assets			<u>1,086,615</u>		<u>882,962</u>
Funds of the charity:					
Restricted income funds			-		-
Unrestricted funds:					
General purpose fund	17, 18		1,086,615		882,962
Total Funds	19		<u>1,086,615</u>		<u>882,962</u>

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.

GERMAN SHEPHERD RESCUE ELITE LIMITED

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 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 2024

- 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.

GERMAN SHEPHERD RESCUE ELITE LIMITED

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
	<u>366,689</u>	<u>-</u>	<u>366,689</u>	<u>255,944</u>

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
	<u>6,113</u>	<u>-</u>	<u>6,113</u>	<u>4,251</u>

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
	<u>365,083</u>	<u>1,606</u>	<u>366,689</u>	<u>255,944</u>

10. Independent Examination Fees

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

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.

GERMAN SHEPHERD RESCUE ELITE LIMITED

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

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
	<u>5,133</u>	<u>4,448</u>

16. Creditors: Amounts falling due within one year

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

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)
	<u>1,086,615</u>	<u>-</u>	<u>1,086,615</u>

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.

GERMAN SHEPHERD RESCUE ELITE LIMITED

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
		<u>525,378</u>		<u>235,452</u>
Other operating income				
Grants - unrestricted	2,000		-	
Grants - restricted	25,000		-	
Sundry income	3,069		3,005	
Gift Aid	<u>14,380</u>		<u>14,581</u>	
		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	<u>63</u>		<u>176</u>	
		(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	<u>13,122</u>		<u>-</u>	
		(306,915)		(245,755)
Operating surplus/(deficit)		<u>197,025</u>		<u>(7,157)</u>
Interest receivable and similar income				
Bank interest received	<u>4,128</u>		<u>1,931</u>	
		4,128		1,931
Net surplus/(deficit)		<u>201,153</u>		<u>(5,226)</u>