

JERRY GREEN DOG RESCUE

England & Wales · Charity number 1155042

Details

Status	Registered
Legal form	Charitable company
Company number	08611294
Registered	2013-12-17
Register	View on the Charity Commission register

Contact

Address	Jerry Green Dog Rescue Wressle Brigg DN20 0BJ
Phone	01652657820
Email	christina.marriott@jerrygreendogs.org.uk
Website	www.jerrygreendogs.org.uk

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS IN NEED OF CARE AND ATTENTION AND IN PARTICULAR TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS; TO PROMOTE HUMANE BEHAVIOUR TOWARDS DOGS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR DOGS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO DOG WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG DOGS.

Activities: Operating throughout Lincolnshire, Nottinghamshire and Yorkshire to rescue and rehome dogs that for whatever reason are no longer able to be kept by their original owners. All dogs are neutered and micro-chipped, and new owners are supported by our trained staff. A careful matching process of dog to new owner aims to make sure we find good, loving and appropriate homes for the dogs in our care.

Classification

- **How:** Provides Services
- **What:** Education/training, Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- East Riding Of Yorkshire
- Lincolnshire
- North Lincolnshire
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,786,442	£2,818,755	£10,188,274	66
2023-12-31	£1,764,681	£2,395,574	£9,779,202	68
2022-12-31	£2,097,949	£2,087,469	£10,301,112	63
2021-12-31	£1,190,254	£1,971,780	£12,434,526	58
2020-12-31	£1,691,291	£2,467,920	£12,554,867	66

Trustees

Name	Role	Appointed
IAN ARTHUR CAWSEY	Chair	2013-09-26
Claire Oliver		2025-09-19
Jayne Chudley		2016-05-06
Lynn Frances Hewison		2016-09-05
Matthew Lewis		2025-09-19
Natasha Bouwman		2025-09-19
Neil Moulding		2025-09-19
Paul McCartan		2016-09-02
Sarah Wilson		2023-12-01

JERRY GREEN DOG RESCUE

England & Wales - Charity number 1155042

Accounts

Company registration number: 08611294

Charity registration number: 1155042

Jerry Green Dog Rescue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024



Jerry Green
DOG RESCUE

Jerry Green Dog Rescue

Contents

Reference and Administrative Details	1
Trustees' Report	3 to 12
Statement of Trustees' Responsibilities	13
Independent Auditors' Report	14 to 16
Consolidated Statement of Financial Activities	17 to 18
Consolidated Balance Sheet	19
Balance Sheet	20
Consolidated Statement of Cash Flows	21
Notes to the Financial Statements	22 to 47

Jerry Green Dog Rescue

Reference and Administrative Details

Chairman

I Cawsey

Trustees

P McCartan

J Chudley

L Hewison

A Robinson

S Wilson

Senior Leadership Team

H C Marriott, CEO

S Wilks, Deputy CEO

N Grimshaw, Head of Fundraising & Marketing

S Marshall, Finance Manager

A Raworth, Central Office and Facilities Manager

Charity Registration Number

1155042

Company Registration Number

08611294

The charity is incorporated in United Kingdom.

Registered Office

Jerry Green Dog Rescue

Broughton

Brigg

North Lincolnshire

DN20 0BJ

Auditor

Forrester Boyd

26 South St. Mary's Gate

Grimsby

North East Lincolnshire

DN31 1LW

Solicitors

Mason Baggott & Garton

13-19 Wells Street

Scunthorpe

DN15 6HN

Bankers

NatWest

119 High Street

Scunthorpe

DN15 6LT

Jerry Green Dog Rescue

Statement from the Chairman For the Year Ended 31st December 2024

The past year has been another demanding one for the UK dog rescue sector, with rising relinquishment rates continuing to put pressure on rescue organisations. The cost-of-living crisis remains a significant challenge, affecting both charities and pet owners, with 24% of owners now reporting that financial strain is impacting how they care for their pets. At Jerry Green Dog Rescue, our waiting list surged by 50% in 2024 alone, reflecting the growing need for support.

There was a notable rise in younger dogs needing our help, with a third of the dogs in our care during 2024 presenting at under six months old (164 dogs). The number of litters arriving at our centres nearly doubled compared to 2023. We also continued to see a high number of dogs entering rescue with behavioural and medical challenges. On average, 31.3% of our dog population presented at least one known behavioural challenge and 24.5% of dogs having one or more medical conditions.

In response to these growing demands, Jerry Green Dog Rescue rehomed 37% more dogs in 2024 than the previous year. This incredible achievement was made possible by the dedication of our team and volunteers, and I, and all the Trustees, extend our heartfelt gratitude to them. A key factor in this success was the pilot at scale of our Home from Home service, which provided invaluable insights into how we can further increase our impact. These learnings have directly shaped our 2025-2030 organisational strategy which was developed in 2024, ensuring we continue to evolve and meet the needs of dogs and their owners.

Beyond direct rehoming, we supported over 2,500 dogs in our communities through feeding partnerships, advice, veterinary intervention, and end-of-life support. Many of these dogs belong to owners facing extreme hardship, and we have worked closely with food banks and services supporting those experiencing homelessness to ensure these dogs receive the care they need.

Our incredible 205 volunteers remain the backbone of Jerry Green Dog Rescue, contributing an incredible 26,685 hours in 2024. Whether fostering dogs, fundraising, or being the first point of contact for those seeking our help, their dedication is invaluable. Volunteers are also the driving force behind our retail division, which saw growth across our charity shops in Brigg, Ashby, Scunthorpe, Gainsborough, and Retford. Alongside this, we continued to invest in our online sales, expanding product lines and e-commerce capabilities to increase revenue.

In 2024, we welcomed a new Chief Executive, who has brought a renewed focus on strategic direction, team development, and financial sustainability. Following a comprehensive review, we enter 2025 with strategic clarity, underpinned by our core values of kindness, compassion, purposefulness, and honesty. The Board remains committed to supporting the team in delivering this strategy while maintaining careful financial management.

We are grateful for, and recognising the contribution of every donor, particularly those who have chosen to remember us in their will and our wider family of supporters, without whom Jerry Green Dog Rescue could not have rehomed nearly 500 dogs in 2024. On behalf of the Board of Trustees, I want to express our deepest thanks to our supporters, adopters, donors, foster carers, and volunteers. Jerry Green Dog Rescue is a truly special charity, driven by the love of dogs and the unwavering commitment to ensuring every dog finds a safe and loving home.

Signed by:

CCA1CA85FC9E4EF...
Ian Cawsey

Chair of the Board of Trustees

Jerry Green Dog Rescue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2024. This report is also prepared to meet the requirements for a Directors' Strategic Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects and aims

When Jerry Green established our organisation back in 1961, he wanted to revolutionise the quality of life for rescue dogs. He believed all dogs deserved a good life and a safe, loving home but Jerry Green was not only interested in dogs locally. He wanted the good practices he established to influence other dog rescue centres and set up a charity that didn't just provide a centre but was an organisation that promoted more humane treatment of all dogs, that opposed vivisection and that would campaign and lead public education accordingly. We acknowledge that society and science have moved on and we know more about dogs and other animals in terms of their sentience and welfare needs. With this in mind, we have reiterated the principles of Jerry Green and endeavour to place them in a modern setting.

Our mission:

Jerry Green Dog Rescue exists to find safe, loving homes for dogs and to support people to give their dogs as good a life as possible.

We pioneer and provide the highest standards of welfare for the dogs in our care, whether in Centre or in the community. A Jerry Green Dog is always a Jerry Green dog, and we stand ready to provide support and care for all our dogs throughout their lives. We are a family that shares and enjoys the good times with our dogs and their adopters, and we are there through sadder times when our dogs and our adopters need us most.

Public benefit

The Trustees have a due regard to the Charity Commission guidance on public benefit.

- For the benefit of the public, to relieve the suffering of dogs in need of care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviours towards dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage and to educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering among dogs.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Jerry Green Dog Rescue

Trustees' Report

ACHEIVEMENTS AND PERFORMANCE

❖ *Operations*

In line with the wider sector, 2024 saw exceptionally high demand for our services as we navigated the ongoing economic challenges, cost of living crisis, and legislative changes. August marked a pivotal moment with our pilot (at scale) of Home from Home (HFH) rehoming commencing, expanding our ability to help more people and dogs. This pilot has provided valuable insights, supporting our strategic planning and the transition to a blended rehoming model in 2025 and beyond.

Jerry Green Dog Rescue successfully rehomed 492 dogs across our three centres and one community support region, reflecting a 36.7% increase compared to the previous year. A total of 608 dogs were in our care throughout the year, an increase of 38.1% from 2023, with 134 of these dogs supported by our Home from Home pilot. In East Yorkshire, we refocused our efforts on rehoming to meet the increasing demand in the area, expanding the team to ensure we could assist more dogs and owners effectively.

There was a notable rise in the number of puppies (six months and under) requiring rehoming, with 164 puppies in our care. The number of litters admitted also nearly doubled, with 21 litters taken in during 2024. This is potentially linked to financial pressures and the increase in vet costs leading to a decline in neutering; the rise of multi-dog households; and irresponsible breeding.

Behavioural and medical needs remained a key focus, with 31.3% of our dog population presenting at least one known behavioural challenge, 17% requiring referral-level support, and 24.5% of dogs having one or more medical conditions. We also saw a growing number of dogs presenting with untreated medical issues, particularly orthopaedic and skin-related cases, which may be attributed to financial barriers in accessing veterinary care. Additionally, dogs raised during the COVID-19 pandemic continue to require extensive training and socialisation due to gaps in foundational skills.

The demand for assistance extended beyond rehoming, leading to an increase in requests for community outreach services, including food banks and welfare support. Beyond direct rehoming, we supported over 2,500 dogs through our rescue and community outreach efforts. This included providing vital assistance to pet owners by donating over 8,600kg of dog food, equivalent to 12,647 meals for a 25kg dog fed 680g per day. Whilst emergency boarding is no longer a service we actively promote, we have continued to offer support where possible to those in urgent need.

The introduction of the XL Bully legislation in January 2024 had a significant impact, and we responded by supporting owners through virtual workshops and providing access to our paddocks, allowing dogs to exercise safely without leads and muzzles.

Jerry Green Dog Rescue

Trustees' Report

❖ **Fundraising**

Jerry Green Dog Rescue relies on donations and we have continued to be generously supported by individuals, trusts & foundations, local groups and businesses. In 2024 fundraising contributed £487,009 net income to support the Charity.

Throughout the year, we saw a wide calendar of events, hosted at each of our centres, and these were well attended and supported by our local communities. Additionally, we launched our first ever appeal over the Christmas period, surpassing our expectations with learnings to take into 2025. We also began to streamline our products and offerings to ensure we are spending our time in the places with the highest return; building the foundations for growth of net income in line with the organisational strategy.

In 2024 the Fundraising team saw a restructure of the team, creating new Individual Giving and Volunteering and Community Fundraising functions which will see a fundraiser based at each of our three centres.

We are registered with the Fundraising Regulator and comply with the Code of Fundraising Practice. All staff are aware of the Code of Fundraising Practice and act in accordance with the guidance. We have not used the services of a third-party professional fundraiser in 2024, and all fundraising activity is carried out by in-house fundraisers employed directly by the Charity. Throughout 2024 we have not received any complaints, or are aware of any failure by the Charity, or anyone acting on our behalf, to comply with fundraising standards or scheme. If we were to receive a complaint regarding our fundraising practice, we would listen to our supporters concerns and act accordingly. We do not currently have a policy or training in place to protect vulnerable people and this will be implemented in early 2025 to ensure we act accordingly and protect our supporters to mitigate risks.

❖ **Retail**

Our Retail operations have had another year of growth in ongoing challenging economic circumstances, and continue to increase their financial contribution to the Charity. With support from community donations and with the invaluable contributions of our volunteers, retail income has increased to £461,000 in the year (2023: £391,000).

We have consolidated our retail operations during the year, concentrating on our existing shops, moving our Scunthorpe shop location and enhancing our online eBay offering. We continued to grow our support and have seen an increase in customer numbers to 91,000 (2023: 78,000) throughout the year, with over 150,000 (2023: 128,000) items sold. Our supporter donations continue to increase with improved Gift Aid levels of 25% of donated items sold (2023: 24%).

Our charity shops continue to be more than just a source of income, they are a community base where local people can come for a friendly chat, volunteer, find out ways in which they can help support Jerry Green Dog Rescue, and how the Charity can support them and their dogs should they need it.

❖ **Volunteering**

Over the last year, volunteering has remained at the heart of our operations, enabling us to accomplish remarkable achievements through supporting in retail, events and in our centres. We are exceptionally grateful to all 205 dedicated volunteers, who have collectively contributed 26,685 hours of voluntary time to the Charity throughout 2024.

In 2024 the volunteering function at Jerry Green Dog Rescue has been combined with Fundraising in the newly formed Volunteering and Community Fundraising team, with an officer responsible for managing volunteers based at each of our centres. Additionally, a part-time Volunteer Administration Assistant joined the team. 2024 also saw the introduction of our volunteer management system, Volunteer, which is now in place and being used widely across the organisation to manage all elements of the volunteer journey with Jerry Green Dog Rescue.

Jerry Green Dog Rescue would not be the charity it is today without the dedication and commitment of our invaluable volunteers. We are profoundly grateful for their support which enables the charity to continue its vital work in helping dogs in need.

Jerry Green Dog Rescue

Trustees' Report

❖ *Marketing*

2024 has been an incredibly busy year for our now established Marketing team, who are supporting all functions across the organisation. The team grew to include two new roles, a Marketing & Communications Officer, and a Digital Content Officer.

Key achievements within Marketing in 2024 included a brand-refresh to ensure our brand was engaging and resonated with our audience. We overhauled our website with a new supplier, that was streamlined and focused on our key aims as an organisation and focused on the user experience. This included implementing integration between our CRM, Donorflex, with the website, and our email communication platform, Klaviyo. Additionally, we have now implemented automated supporter journeys to ensure we are engaging our supporters with the work of Jerry Green Dog Rescue.

We have also had a successful year in growing our reach, with our engagement growing by 46% compared to the previous year. We also began to work with an agency on our PPC and Google Ads to reach a wider audience and focus on growing the Jerry Green family.

FUTURE PLANS

❖ *Our Future Plans*

2025 is the first year of our five-year organisational strategy. This strategy recognises that the rising number of dogs in need exceeds the sector's capacity and so raises our ambitions for the number of dogs we help and the number of dogs we rehome into safe, loving homes.

It sets our course for financial sustainability and outlines our ambitions to grow a "Jerry Green family" of 20,000 supporters, adopters, fosters, donors and fundraisers. It puts continuous improvement at the heart of everything we do including becoming a wonderful place to work and volunteer.

In delivering our mission of finding safe, loving homes for dogs and supporting people to give dogs as good a life as possible, we will operationalise our newly-adopted values of kindness, compassion, purposefulness and honesty and adhere to our principles first outlined by Jerry Green.

❖ *Operations*

The strategy recognises that kennels are not the only, nor always the best, solution for dogs that need new homes. Our experience teaches us that, for some dogs, any stay in a kennel will be stressful. For many, staying in the community will better for their welfare.

So we will move to a blended model for rehoming, expanding our community-based Home from Home service. This rehoming method keeps a dog in its current home, when it is in their best interests, whilst we find them their new family. Having built and piloted the service, our ambition is that by 2029 at least 55% of our rehoming will be Home from Home as we move towards a blended approach. We will always have kennels for the dogs that need them, but we will rehome the majority of dogs without bringing them into kennels. We will support people and their dogs where they are. And through this, we will rehome more dogs.

To support this, we will invest in our operations IT system, making our Meet&Match® process more efficient whilst retaining the vital professional judgment in each adoption.

Jerry Green Dog Rescue

Trustees' Report

❖ *Fundraising*

The Fundraising team are going into 2025 with a strong team in place following the successful restructure. Operational plans are in place across all areas in line with the organisational and fundraising strategy, and we have streamlined our offerings and products to ensure we are spending our time in the places with the highest return to enable long-term growth of our net income. There will be a consistent focus on reporting and ownership to ensure accurate forecasting and opportunity for mitigation plans to ensure we reach our net income targets.

Within the newly established Volunteering and Community Fundraising Team we will have a fundraiser based in each of our centres who will focus on building multi-faceted and long-lasting relationships with their local communities through individuals, groups and businesses. We have streamlined our events portfolio to focus on net income and community engagement with four smaller events at each of our centres throughout the year. We will also have a strong portfolio of third-party events with places in Lincoln Marathon, Robin Hood Marathon, Edale Skyline and Skydives to diversify our offering to supporters. We will establish our case for support to develop a consistent calendar of grant applications that is cost-relieving to the organisation.

Within the Individual Giving Team we are introducing a consistent calendar of communications to our supporters with a focus on thanking, sharing impact and giving supporters opportunities to support us through Regular Giving and Cash Appeals. We are introducing a robust calendar of Legacy Marketing and stewardship for Legacy Pledgers to enable supporters to become closer to the organisation before they make the biggest pledge of recognising us in their Will. We will also focus on stewardship of our In Memory supporters and introducing the tribute platform, MuchLoved, to enable individuals to support us in many ways in memory of their family, friend or beloved pet.

❖ *Retail*

Charity retail continues to be at the forefront of public awareness of sustainability and environmental issues, and we are glad to be offering pre-loved items at an affordable price, especially during the continued cost of living crisis. We look forward to attracting new customers into our shops over the coming year as a result.

A rapid expansion of our retail activities is a main focus for income growth over the next 5 years and will be led by the recruitment of a Head of Retail in early 2025. We will pro-actively be looking for other areas to expand across the regions we serve in order to increase our community presence and provide a source of further income. In addition, we will focus on further enhancing our shops as a familiar presence on the high street, building our brand reputation for good quality items, at a good price, for a great cause. Our shops will continue to champion Jerry Green Dog Rescue's mission and values, at the heart of the communities we serve.

Jerry Green Dog Rescue

Trustees' Report

❖ Volunteering

Throughout 2025, volunteers will continue to make a significant contribution to achieving our aims as a charity. We will focus our recruitment efforts on supporting the ambitious retail expansion plans, more foster carers to look after our dogs in their own homes, and expanding our community engagement within fundraising.

We will also be developing how we record the impact volunteers have on Jerry Green Dog Rescue through story sharing and cost-saving measurements to showcase how important volunteers are to the Charity.

Our commitment to rewarding and recognising volunteers remains a priority, with plans to continue acknowledging long-serving individuals, hosting celebratory events, and actively gathering feedback through surveys and face-to-face interactions.

Additionally, we will be streamlining our induction processes for volunteers across the whole organisation with effective use of Volunteerio to simplify processes and give a positive and useful experience to all volunteers.

❖ Marketing

As we move into 2025, the Marketing team will promote and support all organisational functions in line with our organisational strategy, with particular focus on building the Jerry Green family to 20,000 loyal supporters, adopters, fosterers and volunteers. We will establish our Marketing strategy for the next 5 years with emphasis on sharing impact, engaging with our audience and growing our audience insight.

We have established streamlined ways of working within our Marketing team, utilising project trackers, marketing plans and project leads, to improve our efficiencies and outputs to enable us to spend our time where we will have the most impact for our charitable aims. Additionally, 2025 will see us upskilling the wider organisation with guidance on using the Jerry Green brand and templates to enable us to have a consistent brand and tone of voice within our communities.

FINANCIAL REVIEW

At the close of 2024 the operational position demonstrated a deficit of £1,032,313 compared with an operational deficit of £630,892 in 2023. Including the gains/losses on asset investments the overall position was a surplus of £409,073 compared with a deficit of £521,909 in 2023.

The Charity is continuing to face the same sector wide difficulties of the current cost-of-living crisis increasing demand for services while income is adversely impacted by our supporters having lower disposable incomes, at the same time as rapidly increased inflation levels meaning costs of staff, energy and vital provisions have continued to increase significantly. The rate of cost inflation is therefore continually outweighing any income growth impact we are currently achieving.

The Jay Gee Trading Limited recorded an improved profit of £95,704 compared with £59,124 in 2023.

Jerry Green Dog Rescue

Trustees' Report

❖ Income

Our work is only possible because of the generous donations and contributions made by our supporters and volunteers.

Our total operational income for the year was £1,786,442 (2023: £1,764,681). This increase was due to increased trading and charitable activities.

Donations income fell by 14% to £301,648 (2023: £350,160). Legacies income fell by 7% to £504,356 (2023: £540,159).

Income from charitable activities is from adoption fees and this income increased by 67% to £160,445 (2023: £95,903).

Trading activities income relates largely to our retail income, this income has risen to £574,075 (2023: £500,535).

Other income streams have remained consistent with the previous financial years.

❖ Expenditure

Total expenditure for the year was £2,818,755 compared to £2,395,574 in 2023.

Expenditure on charitable activities rose from £1,541,148 in 2023 to £1,870,412 in 2024, as a result of the high levels of cost inflation especially with respect to staff costs.

Costs of raising funds increased by 11% to £948,343 (2023: £854,425) as a result of growing trading activities.

❖ Investments

The total value of the equity and bond portfolio at the year-end was £2,889,532 (2023: £2,724,747). Over 2024 the investments generated a gain of £125,352 (4.6%) compared to a gain in 2023 of £103,983 (3.1%).

Our investment properties generated £52,216 in rental income during 2024 compared to £73,844 in 2023. During the year two investments were sold which generated a significant gain on disposal. The total value of the remaining investment properties at the year end was £1,330,755.

Total gains on all investments in the year were £1,441,385 compared with gains of £108,983 in 2023.

Jerry Green Dog Rescue

Trustees' Report

❖ *Policy on reserves*

The Trustees' policy is to invest the reserve fund in order to minimise risk but maintain accessibility to the funding. Surplus monies are deposited in a Managed Investment Fund. The Trustees regularly review these investments to maximise the return on investments held by the Charity whilst ensuring this is done within the portfolio risk framework and in the context of the current global economic climate. The Trustees also seek to ensure that the investment portfolio does not conflict with the core principles of the Charity.

The Charity's work of rescuing and rehoming dogs and the need to continue to refurbish the older facilities at our centres requires ongoing financial commitment and investment. The Trustees regularly review the Charity's requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed.

The Trustees consider that the ideal level of reserves would be 12 months running costs which is in the region of £2,900,000, and this level is maintained due to investments cited above. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income, adequate working capital to cover core cost, and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

The Balance sheet remains strong with total funds of £10,188,274 (2023: £9,779,202). Of this balance £23,953 (2023: £6,853) are restricted, £2,353,898 (2023: £2,771,713) have been designated and represent fixed assets and £7,810,423 (2023: £7,000,636) are unrestricted funds. Free reserves, being unrestricted general funds less fixed assets, investment properties (which can only be realised upon disposal of the assets) and intangible assets, amounted to £6,479,668 (2023: £4,249,862).

Current free reserves are in excess of the ideal level of reserves. The Trustees are comfortable with this and have agreed to hold these above the target level as mitigation against the risks to the Charity of the unpredictable longer-term impact of the cost-of-living crisis and high inflation levels. Increased costs especially in relation to salaries, energy bills and veterinary charges have the potential to significantly impact the running costs of the Charity. There are also increased risks of reduced income levels as our supporters need to assess their own personal finances, along with the unpredictable nature of legacy and investment returns in the current markets. The Board has also taken the decision to invest a degree of these reserves over the next five years to allow the Charity to achieve the organisational strategy.

The Trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future. The Trustees are of the view that the Charity is a going concern. The Reserves Policy has been reviewed and approved by the Trustees.

PRINCIPAL RISKS AND UNCERTAINTIES

The Senior Leadership Team have developed an organisational risk register that is regularly reviewed. Areas of concern are escalated to the Trustees. This register identifies the areas of risk to our business. The major risks identified relate to specific operational areas of the charity and its finances and are considered to be:

Information Technology and data

- An IT support contract is in place and two daily backups of data are made, one of which is held offsite.
- We work with our IT support to ensure we have systems in place to defend against cyber security risks along with staff training.
- Data protection & communication policies are in place to ensure our processes comply with GDPR regulations.

Jerry Green Dog Rescue

Trustees' Report

Disaster recovery

- We have a detailed disaster recovery plan covering the necessary processes, measures and procedures required to enable the Charity to continue to operate following a natural or human-induced disaster or situation to ensure business continuity. This includes being able to move dogs to other centres to ensure their welfare.

Loss of reputation/negative publicity

- All staff and volunteers receive thorough inductions and are made aware of our Core Principles, operational protocols, data protection and regulatory compliance issues. Employee and volunteer handbooks are in place. Regular training and updates are provided to staff and volunteers. Comprehensive insurance is in place together with media and crisis management protocols.

Reduced income

- Short term and longer-term fundraising strategies and business plans are in place, which look to build a diverse range of revenue streams. Regular reviews of income and performance take place including budgetary control.
- The level of free reserves are also set at a level to withstand short-term financial risks.

Health & Safety

- The Charity promotes good health and safety practice with relevant health and safety policies and procedures in place and through staff training, audits, risk assessments and with support from external consultants as required.

The trustees are satisfied that the major risks have been mitigated where possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

❖ *Nature of governing document*

Jerry Green Dog Rescue is a charitable company limited by guarantee and was incorporated under the Companies Act 2006 on 16 July 2013. The Charity has operated since 1961, previously as an unincorporated organisation 'The Jerry Green Foundation Trust' (charity number 200232) prior to changing its legal status to a company limited by guarantee at which point it was issued with a new charity number. The aims and objectives of the Charity remain the same and all the assets and liabilities of the previous Charity were transferred to the charitable company. The Charity is controlled by its governing document the Memorandum and Articles of Association.

The Charity has a 100% interest in its trading subsidiary, The Jay Gee Trading Limited, which runs non-charitable trading operations.

The strategic and policy decisions of the Charity are taken by the Board of Trustees. At present the board has six members from a variety of professional backgrounds relevant to the work of the Charity.

A scheme of delegation is in place and day to day responsibility for running the Charity rests with the Chief Executive Officer to whom a senior leadership team, comprising a variety of operational and managerial disciplines, reports to.

❖ *Recruitment and appointment of trustees*

Where the Board recognises a skill shortage an open recruitment process is held. Applicants will then go through a selection process involving Trustees with support from the leadership team. All Trustees receive an induction into the Charity and governance and financial information in accordance with Charity Commission guidelines. The Trustees keep under review their own training needs with opportunities for them to participate in external events.

Jerry Green Dog Rescue

Trustees' Report

❖ **Governance**

The Board has undertaken a self-assessment process against the Charity Governance Code principles and is satisfied that the diverse skills and experience centred in the Board composition, along with those represented in the Senior Leadership Team, are brought to bear in the operation of the Charity. Operational Strategies, Policies and Procedures reflect the application of the Nolan Principles the Charity Ethical Principles and those of the Fundraising Regulator; as such, at this time the Charity does not feel the need to adopt additional principles but will continue to conduct internal reviews for compliance.

❖ **Arrangements for setting key management personnel remuneration**

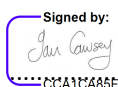
Staff remuneration is reviewed annually and considers the current financial performance of the Charity, statutory requirements in respect of minimum/living wage limits, current rate of inflation and comparable pay rates within the charity sector. Representations are made to the board of trustees for approval, taking account of the current budget position.

Remuneration levels for the Chief Executive Officer is set by the Board in the context of: the size of the organisation, the market and the current financial pressures. This is to ensure that the fees are commensurate with the market, current time commitments and responsibilities of the role, considering the activities of Jerry Green Dog Rescue.

DISCLOSURE OF INFORMATION TO THE AUDITOR

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity as company directors on 16th May 2025 and signed on its behalf by:

Signed by:


 I A Cawsey
 Chairman

Jerry Green Dog Rescue

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Jerry Green Dog Rescue for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

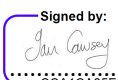
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16th May 2025 and signed on its behalf by:

Signed by:


 CCA1CA88FC9E4EF...
 I A Cawsey
 Chairman

Jerry Green Dog Rescue

Independent Auditor's Report to the Members of Jerry Green Dog Rescue

Opinion

We have audited the financial statements of Jerry Green Dog Rescue (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 December 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, charity Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Jerry Green Dog Rescue

Independent Auditor's Report to the Members of Jerry Green Dog Rescue

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 13), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management, including consideration of known or suspected instances of non-compliance held.
- Identification of key laws and regulations central to the charities operations and review of compliance with such laws including a review of Charities Commission website.
- Testing of journal entries and potential override of systems.

Jerry Green Dog Rescue

Independent Auditor's Report to the Members of Jerry Green Dog Rescue

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

.....BDAEC37F17274BE.....

Carrie Anne Jensen ACA (Senior Statutory Auditor)
For and on behalf of Forrester Boyd Robson Limited

26 South St. Mary's Gate
Grimsby
North East Lincolnshire
DN31 1LW

16 May 2025

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities for the Year Ended 31 December 2024 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	820,660	17,094	837,754	921,619
Charitable activities	4	160,445	-	160,445	95,903
Other trading activities	5	602,407	-	602,407	524,613
Investment income	6	155,922	-	155,922	162,635
Other income	7	29,914	-	29,914	59,911
Total income		1,769,348	17,094	1,786,442	1,764,681
Expenditure on:					
Raising funds	8	(948,343)	-	(948,343)	(854,425)
Charitable activities	9	(1,844,897)	(25,515)	(1,870,412)	(1,541,149)
Total expenditure		(2,793,240)	(25,515)	(2,818,755)	(2,395,574)
Gains/losses on investment assets		1,441,385	-	1,441,385	108,983
Net (expenditure)/income		417,493	(8,421)	409,073	(521,910)
Transfers between funds		(25,521)	25,521	-	-
Net movement in funds		391,971	17,100	409,073	(521,910)
Reconciliation of funds					
Total funds brought forward		9,772,349	6,853	9,779,202	10,301,112
Total funds carried forward	26	10,164,321	23,953	10,188,274	9,779,202

Fund analysis for the comparative period can be seen on the following page.

The notes on pages 22 to 47 form an integral part of these financial statements.

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities for the Year Ended 31 December 2024 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	839,308	82,311	921,619
Charitable activities	4	95,903	-	95,903
Other trading activities	5	524,613	-	524,613
Investment income	6	162,635	-	162,635
Other income	7	59,911	-	59,911
Total income		1,682,370	82,311	1,764,681
Expenditure on:				
Raising funds	8	(854,425)	-	(854,425)
Charitable activities	9	(1,469,241)	(71,908)	(1,541,149)
Total expenditure		(2,323,666)	(71,908)	(2,395,574)
Gains/losses on investment assets		108,983	-	108,983
Net (expenditure)/income		(532,313)	10,403	(521,910)
Transfers between funds		3,550	(3,550)	-
Net movement in funds		(528,763)	6,853	(521,910)
Reconciliation of funds				
Total funds brought forward		10,301,112	-	10,301,112
Total funds carried forward	26	9,772,349	6,853	9,779,202

The notes on pages 22 to 47 form an integral part of these financial statements.

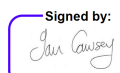
Jerry Green Dog Rescue

(Registration number: 08611294)

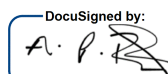
Consolidated Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	16	43,682	14,273
Tangible assets	17	2,310,216	2,757,440
Investments	18	4,220,287	5,275,521
		<u>6,574,185</u>	<u>8,047,234</u>
Current assets			
Stocks	19	6,726	6,635
Debtors	20	221,634	262,421
Investments	18	-	200,000
Cash at bank and in hand	21	3,513,102	1,379,083
		<u>3,741,462</u>	<u>1,848,139</u>
Creditors: Amounts falling due within one year	22	<u>(127,373)</u>	<u>(116,171)</u>
Net current assets		<u>3,614,089</u>	<u>1,731,968</u>
Net assets		<u>10,188,274</u>	<u>9,779,202</u>
Funds of the group:			
Restricted income funds			
Restricted funds	26	23,953	6,853
Unrestricted income funds			
Designated fund		2,353,898	2,771,713
General fund		6,620,490	4,664,115
Property revaluation reserve		914,941	2,186,859
Investment portfolio revaluations		274,992	149,662
Total unrestricted funds		<u>10,164,321</u>	<u>9,772,349</u>
Total funds	26	<u>10,188,274</u>	<u>9,779,202</u>

The financial statements on pages 17 to 47 were approved by the trustees, and authorised for issue on 16th May 2025 and signed on their behalf by:

Signed by:

 CGA1GA88F09E4EF.....

I A Cawsey
Chairman

DocuSigned by:

 C4D4C0875D1D48F.....

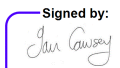
A P Robinson
Trustee

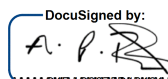
Jerry Green Dog Rescue

(Registration number: 08611294)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	16	43,682	14,273
Tangible assets	17	2,274,246	2,710,571
Investments	18	4,220,288	5,275,522
		<u>6,538,216</u>	<u>8,000,366</u>
Current assets			
Debtors	20	184,895	250,778
Investments	18	-	200,000
Cash at bank and in hand	21	3,477,434	1,358,581
		<u>3,662,329</u>	<u>1,809,359</u>
Creditors: Amounts falling due within one year	22	<u>(119,344)</u>	<u>(109,982)</u>
Net current assets		<u>3,542,985</u>	<u>1,699,377</u>
Net assets		<u>10,081,201</u>	<u>9,699,743</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	26	23,953	6,853
Unrestricted income funds			
Designated funds		2,317,927	2,724,844
General fund		6,549,388	4,631,525
Property revaluation reserve		914,941	2,186,859
Investment portfolio revaluations		<u>274,992</u>	<u>149,662</u>
Total unrestricted funds		<u>10,057,248</u>	<u>9,692,890</u>
Total funds	26	<u>10,081,201</u>	<u>9,699,743</u>

The financial statements on pages 17 to 47 were approved by the trustees, and authorised for issue on 16th May 2025 and signed on their behalf by:

Signed by:

 CCA1CA85FC9E4EF...
 I A Cawsey
 Chairman

DocuSigned by:

 C4D4C0675D1046T...
 A P Robinson
 Trustee

The notes on pages 22 to 47 form an integral part of these financial statements

Jerry Green Dog Rescue

Consolidated Statement of Cash Flows for the Year Ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash expenditure		409,073	(521,910)
Adjustments to cash flows from non-cash items			
Depreciation	17	99,026	130,357
Amortisation	16	9,595	2,437
Other income from fixed asset investments		(51,058)	(53,089)
Interest receivable and similar income		(52,648)	(35,702)
(Profit)/loss on disposal of tangible fixed assets		5,869	(8,000)
(Profit)/ losses on disposal of investments		-	-
Revaluation of investments		(125,330)	(103,983)
(Gains)/ losses on revaluation of investment property		-	-
(Gains)/ losses on investment property		(1,316,055)	(5,000)
		(1,021,528)	(594,890)
Working capital adjustments			
(Increase)/decrease in stocks	19	(91)	(2,474)
Decrease/(increase) in debtors	20	40,787	26,861
(Decrease)/increase in creditors	22	11,202	(7,343)
Net cash flows from operating activities		(969,630)	(577,846)
Cash flows from investing activities			
Interest receivable and similar income	6	103,706	88,791
Purchase of intangible fixed assets	16	(39,004)	(16,710)
Purchase of tangible fixed assets	17	(143,068)	(108,899)
Sale of tangible fixed assets		485,398	8,000
Purchase of investments		-	(211,274)
Sale of investments		-	750,000
Net cash movement on investment		(39,456)	(38,940)
Proceeds from sale of investment property		2,736,073	5,000
Net cash flows from investing activities		3,103,649	475,968
Net decrease in cash and cash equivalents		2,134,019	(101,878)
Cash and cash equivalents at 1 January		1,379,083	1,480,961
Cash and cash equivalents at 31 December		3,513,102	1,379,083

The notes on pages 22 to 47 form an integral part of these financial statements.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Jerry Green Dog Rescue

Broughton

Brigg

North Lincolnshire

DN20 0BJ

These financial statements were authorised for issue by the trustees on 16th May 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Jerry Green Dog Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in sterling and rounded to the nearest pound.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 December 2024.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus for the financial year of £381,457 (2023 – deficit £571,036).

The charity also meets the definition of a qualifying entity and is therefore exempt from preparing a cash flow statement as per para 1.12(b) and para 3.17(d) of FRS 102.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the group has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

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. 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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Computer Software	25% straight line

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold and short leasehold property	2%, 25% straight line and term of lease
Improvements to property	2% and 10% straight line
Plant and machinery, fixtures and fittings and office equipment	25% straight line and term of lease
Motor vehicles	25% straight line

Investment properties

Investment property is shown at its most recent valuation. Any aggregate surplus or deficit arising from changes in the fair value is transferred to the unrestricted reserves.

Fixed asset investments

The investments in loan stock, bonds, equities and trust funds show trade positions and valuations normally using prices obtained from an independent pricing source. The price type used may vary depending on asset class and liquidity source. Funds/ unit trusts are generally priced on a net asset value basis. Structured products are valued on a market to market basis.

The investment held in The Jay Gee Trading Limited is valued at cost.

Any aggregate surplus or deficit arising from changes in valuation of investments is recognised in the SOFA.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are recognised at transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable group operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Classification

The charity only has financial assets and financial liabilities that qualify as basic financial instruments.

Recognition and measurement

Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value.

Fixed asset investments are measured at fair value, with gains and losses being recognised in the Statement of Financial Activities.

Investments

Investments in subsidiaries are measured at cost less impairment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations	296,777	4,871	301,648
Legacies	503,133	1,223	504,356
Grants, including capital grants;			
Grants from other sources	20,750	11,000	31,750
	820,660	17,094	837,754
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations	318,315	31,845	350,160
Legacies	520,993	19,166	540,159
Grants, including capital grants;			
Grants from other sources	-	31,300	31,300
	839,308	82,311	921,619

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Adoption fees	160,445	160,445
	Unrestricted funds General £	Total 2023 £
Adoption fees	95,903	95,903

5 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
Trading income;		
Trading subsidiary income	574,075	574,075
Lotteries and competitions income	12,903	12,903
Events income	15,429	15,429
	602,407	602,407
	Unrestricted funds General £	Total 2023 £
Trading income;		
Trading subsidiary income	500,535	500,535
Lotteries and competitions income	9,887	9,887
Events income	14,191	14,191
	524,613	524,613

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	52,648	52,648
Other income from fixed asset investments	51,058	51,058
Income from rents	52,216	52,216
	155,922	155,922

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	35,702	35,702
Other income from fixed asset investments	53,089	53,089
Income from rents	73,844	73,844
	162,635	162,635

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

7 Other income

	Unrestricted funds General £	Total 2024 £
Commission received	30,024	30,024
Miscellaneous income	(110)	(110)
	<u>29,914</u>	<u>29,914</u>
	Unrestricted funds General £	Total 2023 £
Commission received	29,646	29,646
Miscellaneous income	30,265	30,265
	<u>59,911</u>	<u>59,911</u>

8 Expenditure on raising funds

	Direct costs £	Total 2024 £
Costs of generating donations and legacies	367,620	367,620
Costs of trading activities	483,178	483,178
Investment management costs	97,545	97,545
	<u>948,343</u>	<u>948,343</u>
	Direct costs £	Total 2023 £
Costs of generating donations and legacies	389,650	389,650
Costs of trading activities	444,212	444,212
Investment management costs	20,563	20,563
	<u>854,425</u>	<u>854,425</u>

9 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2024 £
Dog Welfare	1,253,701	616,712	1,870,412
	Activity undertaken directly £	Activity support costs £	2023 £
Dog Welfare	1,155,226	385,923	1,541,149

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

10 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs	Finance costs	Other support costs	Total
	£	£	£	£
Dog Welfare	76,436	2,041	538,235	616,712
	Governance costs	Finance costs	Other support costs	Total
	£	£	£	£
Dog Welfare	44,041	2,216	339,666	385,923

Governance costs

	Unrestricted funds	Total
	General	2024
	£	£
Audit fees		
Audit of the financial statements	14,345	14,345
Legal & professional fees	57,696	57,696
Other governance costs	4,395	4,395
	76,436	76,436
	Unrestricted funds	Total
	General	2023
	£	£
Audit fees		
Audit of the financial statements	13,820	13,820
Legal & professional fees	25,911	25,911
Other governance costs	4,310	4,310
	44,041	44,041

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

11 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024	2023
	£	£
Operating leases - plant and machinery	41,849	48,724
Operating leases - other assets	47,979	47,901
Audit fees	14,345	13,820
Other fees paid to auditors	-	-
(Profit)/loss on disposal of tangible fixed assets	5,869	(8,000)
Loss on disposal of investments	-	-
Depreciation of fixed assets	108,621	130,357
(Gain)/ loss on investment property	1,316,055	(5,000)

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

13 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	1,590,594	1,412,897
Social security costs	137,093	110,151
Pension costs	30,150	25,423
	1,757,837	1,548,471

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as head count was as follows:

	2024	2023
	No	No
Central office	12	11
North Lincolnshire	11	11
Nottinghamshire	9	9
East Yorkshire	2	1
South Lincolnshire	9	9
Fundraising	10	15
Retail	13	12
	66	68

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

Contributions to the employee pension schemes for the year totalled £30,150 (2023 - £25,423).

During the year, the group made redundancy and/or termination payments which totalled £12,315 (2023 - £13,469).

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£80,001 to £90,000	1	-

The total employee benefits of the key management personnel of the group as set out on page 1 were £264,990 (2023 - £196,884).

14 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	14,345	13,820
Other fees to auditors		
Other non-audit services	-	-

15 Taxation

The parent is a registered charity and it's activities are exempt from taxation.

The trading subsidiary has taxable profits with a tax charge in the year of £Nil (2023: £Nil).

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

16 Intangible fixed assets

Group

	Computer Software/Website £	Total £
Cost		
At 1 January 2024	16,710	16,710
Additions	39,004	39,004
At 31 December 2024	55,714	55,714
Amortisation		
At 1 January 2024	2,437	2,437
Charge for the year	9,595	9,595
At 31 December 2024	12,032	12,032
Net book value		
At 31 December 2024	43,682	43,682
At 31 December 2023	14,273	14,273

Charity

	Computer Software/Website £	Total £
Cost		
At 1 January 2024	16,710	16,710
Additions	39,004	39,004
At 31 December 2024	55,714	55,714
Amortisation		
At 1 January 2024	2,437	2,437
Charge for the year	9,595	9,595
At 31 December 2024	12,032	12,032
Net book value		
At 31 December 2024	43,682	43,682
At 31 December 2023	14,273	14,273

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

17 Tangible fixed assets

Group

	Land and buildings £	Plant and machinery, Fixtures and fittings and Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	5,014,383	207,189	52,751	5,274,323
Additions	121,019	8,313	13,736	143,068
Disposals	(675,976)	(10,714)	-	(686,690)
At 31 December 2024	<u>4,459,426</u>	<u>204,788</u>	<u>66,487</u>	<u>4,730,702</u>
Depreciation				
At 1 January 2024	2,353,108	138,074	25,701	2,516,883
Charge for the year	61,568	26,497	10,961	99,026
Eliminated on disposals	(186,008)	(9,415)	-	(195,423)
At 31 December 2024	<u>2,228,668</u>	<u>155,156</u>	<u>36,662</u>	<u>2,420,486</u>
Net book value				
At 31 December 2024	<u>2,230,758</u>	<u>49,632</u>	<u>29,825</u>	<u>2,310,216</u>
At 31 December 2023	<u>2,661,275</u>	<u>69,115</u>	<u>27,050</u>	<u>2,757,440</u>

Included within the net book value of land and buildings above is £2,217,038 (2023 - £2,637,104) in respect of freehold land and buildings and £13,720 (2023 - £24,172) in respect of leaseholds.

All fixed assets are held for charitable purposes in Designated Funds.

On transition to the Charities SORP (FRS 102) advantage was taken of the transitional provisions electing to treat the market valuation of freehold property under old UK GAAP as its deemed cost at the date of transition. The historical cost of the freehold properties is £2,400,333.

Included in cost or valuation of land and buildings is freehold land of £121,000 (2023: £166,000) which has not been depreciated.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

Charity

	Land and buildings £	Plant and machinery, Fixtures and fittings and Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	4,943,118	158,057	52,751	5,153,926
Additions	117,107	5,311	6,837	129,255
Disposals	(665,697)	(8,375)	-	(674,072)
At 31 December 2024	4,394,528	154,993	59,588	4,609,109
Depreciation				
At 1 January 2024	2,306,014	111,640	25,701	2,443,355
Charge for the year	52,174	18,775	9,233	80,182
Eliminated on disposals	(180,697)	(7,977)	-	(188,674)
At 31 December 2024	2,177,490	122,439	34,934	2,334,863
Net book value				
At 31 December 2024	2,217,038	32,554	24,654	2,274,246
At 31 December 2023	2,637,104	46,417	27,050	2,710,571

Included within the net book value of land and buildings above is £2,217,038 (2023 - £2,637,104) in respect of freehold land and buildings and £Nil (2023 - £Nil) in respect of leaseholds.

All fixed assets are held for charitable purposes in Designated Funds.

On transition to the Charities SORP (FRS 102) advantage was taken of the transitional provisions electing to treat the market valuation of freehold property under old UK GAAP as its deemed cost at the date of transition. The historical cost of the freehold properties is £2,400,333.

Included in cost or valuation of land and buildings is freehold land of £121,000 (2023: £166,000) which has not been depreciated.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

18 Fixed asset investments

Group

	2024 £	2023 £
Investment properties	1,330,755	2,550,774
Other investments	2,889,532	2,724,747
	<u>4,220,287</u>	<u>5,275,521</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 January 2024	2,550,774
Additions	-
Disposals	<u>(1,220,019)</u>
At 31 December 2024	<u>1,330,755</u>
Net book value	
At 31 December 2024	<u>1,330,755</u>
At 31 December 2023	<u>2,550,774</u>

The freehold property in the south of England were revalued on 6 December 2022 by Vail Williams LLP. The basis of the valuation was on an open market basis.

The land in North Lincolnshire was revalued on 13 December 2022 by DDM Agriculture Limited. The basis of the valuation was on an open market basis.

The trustees are of the opinion that these values are not materially different to the valuations as at 31 December 2024.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £52,216 (2023: £73,844).

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

Other investments

	Listed investments £	Cash investments £	Total £
Cost or Valuation			
At 1 January 2024	2,677,759	46,988	2,724,747
Revaluation	125,329	-	125,329
Additions	-	39,456	39,456
Disposals	-	-	-
At 31 December 2024	<u>2,803,089</u>	<u>86,443</u>	2,889,532
Net book value			
At 31 December 2024	<u>2,803,089</u>	<u>86,443</u>	2,889,532
At 31 December 2023	<u>2,677,759</u>	<u>46,988</u>	2,724,747

Charity

	2024 £	2023 £
Investment properties	1,330,755	2,550,774
Other investments	2,889,533	2,724,747
	<u>4,220,288</u>	<u>5,275,521</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 January 2024	2,550,774
Additions	-
Disposals	<u>(1,220,019)</u>
At 31 December 2024	1,330,755
Provision	
At 31 December 2024	<u>-</u>
Net book value	
At 31 December 2024	<u>1,330,755</u>
At 31 December 2023	<u>2,550,774</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

The freehold property in the south of England were revalued on 6 December 2022 by Vail Williams LLP. The basis of the valuation was on an open market basis.

The land in North Lincolnshire was revalued on 13 December 2022 by DDM Agriculture Limited. The basis of the valuation was on an open market basis.

The trustees are of the opinion that these values are not materially different to the valuations as at 31 December 2024.

One of the investment properties was up for resale prior to the year end but with the potential sale post year end. This has been reclassified as a current asset investment at its fair value. Current asset investments are solely made up from the reclassification from investment property above and is valued at fair value.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £52,216 (2023: £73,844).

Other investments

	Listed investments £	Cash investments £	Total £
Cost or Valuation			
At 1 January 2024	2,677,759	46,989	2,724,748
Revaluation	125,329	-	125,329
Additions	-	39,456	39,456
Disposals	-	-	-
At 31 December 2024	<u>2,803,089</u>	<u>86,443</u>	<u>2,889,532</u>
Net book value			
At 31 December 2024	<u>2,803,089</u>	<u>86,443</u>	<u>2,889,532</u>
At 31 December 2023	<u>2,677,759</u>	<u>46,989</u>	<u>2,724,748</u>

At 31st December 2024 the charity held £2,801,583 of SUTL Cazenove Sustainable Fund. This equated to 97% of the total fund.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2024	2023	

Subsidiary undertakings

The Jay Gee Trading Limited Jerry Green Dog Rescue, Broughton, Brigg, North Lincolnshire, DN20 0BJ	United Kingdom	Ordinary	100%	100%	Sale of goods and donated goods to generate income for the benefit of Jerry Green Dog Rescue
---	----------------	----------	------	------	--

Subsidiaries

The profit for the financial period of The Jay Gee Trading Limited was £95,704 (2023 - £59,124) and the aggregate amount of capital and reserves at the end of the period was £107,074 (2023 - £79,458).

19 Stock

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Other stock	6,726	6,635	-	-

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

20 Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	983	-	-	-
Due from group undertakings	-	-	11,736	30,242
Prepayments & accrued income	174,905	227,135	154,103	204,988
VAT recoverable	19,056	15,548	19,056	15,548
Other debtors	26,690	19,738	-	-
	221,634	262,421	184,895	250,778

21 Cash and cash equivalents

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Cash on hand	887	1,901	387	1,401
Cash at bank	3,512,215	1,377,182	3,477,047	1,357,180
	3,513,102	1,379,083	3,477,434	1,358,581

22 Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	38,994	34,035	35,556	31,967
Other taxation and social security	31,834	25,970	31,834	25,970
Other creditors	5,508	4,922	5,508	4,922
Accruals & deferred income	51,037	51,244	46,446	47,123
	127,373	116,171	119,344	109,982

Deferred income

	2024	2023
	£	£
Deferred income at 1 January 2024	541	4,704
Resources deferred in the period	541	541
Amounts released from previous periods	(541)	(4,704)
Deferred income at year end	541	541

Deferred income is rental income received during this year but is in respect of next year.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

23 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group 2024 £	2023 £	Charity 2024 £	2023 £
Other				
Within one year	71,348	74,018	28,872	31,579
Between one and five years	188,119	153,107	42,881	71,754
After five years	20,750	8,750	-	-
	280,217	235,875	71,753	103,333

24 Commitments

Group

Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an administered fund. The pension charge represents contributions payable by the charity to the fund.

Contributions outstanding at 31 December 2024 were £5,508 (2023: £4,921), none of which were overdue. Total employer contributions paid in the year were £24,892 (2023 - £25,423).

25 Contingent assets

Group

The Trustees have been notified by solicitors/executors of numerous estates of bequests that have been made in favour of the charity. The final amounts of the bequests cannot be measured reliably, but the trustees believe this figure to be circa £789,000 (2023: £224,275). None of these bequests have been included in the accounts.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

26 Funds

Group

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds						
<i>General</i>						
General fund	4,584,658	1,195,273	(2,246,782)	392,294	2,587,973	6,513,416
Trading subsidiary	79,457	574,075	(546,458)	-	-	107,074
	<u>4,664,115</u>	<u>1,769,348</u>	<u>(2,793,240)</u>	<u>392,294</u>	<u>2,587,973</u>	<u>6,620,490</u>
<i>Designated</i>						
Fixed assets	2,771,713	-	-	(417,815)	-	2,353,898
<i>Other</i>						
Property revaluation reserve	2,186,859	-	-	-	(1,271,918)	914,941
Investment portfolio revaluations	149,662	-	-	-	125,330	274,992
	<u>2,336,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,146,588)</u>	<u>1,189,933</u>
Total unrestricted funds	9,772,349	1,769,348	(2,793,240)	(25,521)	1,441,385	10,164,321
Restricted funds						
Operating costs funds	6,853	17,094	(25,515)	25,521	-	23,953
Total funds	9,779,202	1,786,442	(2,818,755)	-	1,441,385	10,188,274

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
<i>General</i>						
General fund	5,262,220	1,181,835	(1,872,255)	10,735	2,123	4,584,658
Trading subsidiary	30,333	500,535	(451,411)	-	-	79,457
	5,292,553	1,682,370	(2,323,666)	10,735	2,123	4,664,115
<i>Designated</i>						
Fixed assets	2,778,898	-	-	(7,185)	-	2,771,713
<i>Other</i>						
Property revaluation reserve	2,186,859	-	-	-	-	2,186,859
Investment portfolio revaluations	42,802	-	-	-	106,860	149,662
	2,229,661	-	-	-	106,860	2,336,521
Total unrestricted funds	10,301,112	1,682,370	(2,323,666)	3,550	108,983	9,772,349
Restricted funds						
Operating costs funds	-	82,311	(71,908)	(3,550)	-	6,853
Total funds	10,301,112	1,764,681	(2,395,574)	-	108,983	9,779,202

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

Charity

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds						
<i>General</i>						
General fund	4,631,525	1,263,362	(2,314,869)	381,397	2,587,973	6,549,388
<i>Designated</i>						
Fixed assets	2,724,844	-	-	(406,918)	-	2,317,927
<i>Other</i>						
Property revaluation reserve	2,186,859	-	-	-	(1,271,918)	914,941
Investment portfolio revaluations	149,662	-	-	-	125,330	274,992
	2,336,521	-	-	-	(1,146,588)	1,189,933
Total unrestricted funds	9,692,890	1,263,362	(2,314,869)	(25,521)	1,441,385	10,057,247
Restricted funds						
Operating costs funds	6,853	170,94	(25,515)	25,521	-	23,953
Total funds	9,699,743	1,280,456	(2,340,384)	-	1,441,385	10,081,201

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
<i>General</i>						
General fund	5,311,375	1,191,835	(1,882,257)	8,449	2,123	4,631,525
<i>Designated</i>						
Fixed assets	2,729,743	-	-	(4,899)	-	2,724,844
<i>Other</i>						
Property revaluation reserve	2,186,859	-	-	-	-	2,186,859
Investment portfolio revaluations	42,802	-	-	-	106,860	149,662
	2,229,661	-	-	-	106,860	2,336,521
Total unrestricted funds	10,270,779	1,191,835	(1,882,257)	3,550	108,983	9,692,890
Restricted funds						
Operating costs funds	-	82,311	(71,908)	(3,550)	-	6,853
Total funds	10,270,779	1,274,146	(1,954,165)	-	108,983	9,699,743

The specific purposes for which the funds are to be applied are as follows:

Unrestricted general funds are those which can be spent on any activity within the charity's overall objectives.

The revaluation reserve represents the revaluation of the investment properties and investments held by the charity.

The designated fixed asset fund represents the net book value of the land, buildings, motor vehicles and equipment owned and used by the Charity to run its Centres and administer the organisation.

The Operating costs restricted fund relates to funds raised for specific running costs of the charity and are matched against the relevant expense in the period.

Transfers between restricted and unrestricted funds have been made where assets have been purchased in accordance with the conditions of the fund but the usage of the asset after purchase is not restricted.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

27 Analysis of net assets between funds

Group	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	General	Designated		
	£	£	£	£
Intangible fixed assets	-	43,682	-	43,682
Tangible fixed assets	-	2,310,216	-	2,310,216
Fixed asset investments	4,220,287	-	-	4,220,287
Current assets	3,717,509	-	23,953	3,741,462
Current liabilities	(127,373)	-	-	(127,373)
Total net assets	7,810,423	2,353,898	23,953	10,188,274

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Intangible fixed assets	-	14,273	-	14,273
Tangible fixed assets	-	2,757,440	-	2,757,440
Fixed asset investments	5,275,521	-	-	5,275,521
Current assets	1,841,286	-	6,853	1,848,139
Current liabilities	(116,171)	-	-	(116,171)
Total net assets	7,000,636	2,771,713	6,853	9,779,202

Charity	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	General	Designated		
	£	£	£	£
Intangible fixed assets	-	43,682	-	43,682
Tangible fixed assets	-	2,274,245	-	2,274,245
Fixed asset investments	4,220,288	-	-	4,220,288
Current assets	3,638,376	-	23,953	3,662,330
Current liabilities	(119,344)	-	-	(119,344)
Total net assets	7,739,321	2,317,927	23,953	10,081,201

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Intangible fixed assets	-	14,273	-	14,273
Tangible fixed assets	-	2,710,571	-	2,710,571
Fixed asset investments	5,275,522	-	-	5,275,522
Current assets	1,802,506	-	6,853	1,809,359
Current liabilities	(109,982)	-	-	(109,982)
Total net assets	6,968,046	2,724,844	6,853	9,699,743

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

28 Related party transactions

Group

There were no related party transactions in the year, not already disclosed below.

Charity

During the year the charity made the following related party transactions:

The Jay Gee Trading

(100% owned subsidiary of Jerry Green Dog Rescue)

Intercompany net transfers made from the subsidiary to the parent during the year totalled £18,506. At the balance sheet date the amount due from The Jay Gee Trading was £11,736 (2023 - £30,242).

JERRY GREEN DOG RESCUE

England & Wales - Charity number 1155042

Accounts

Company registration number: 08611294

Charity registration number: 1155042

Jerry Green Dog Rescue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Forrester Boyd
26 South St. Mary's Gate
Grimsby
North East Lincolnshire
DN31 1LW

Jerry Green Dog Rescue

Contents

Reference and Administrative Details	1
Trustees' Report	3 to 14
Statement of Trustees' Responsibilities	15
Independent Auditors' Report	16 to 18
Consolidated Statement of Financial Activities	19 to 20
Consolidated Balance Sheet	21
Balance Sheet	22
Consolidated Statement of Cash Flows	23
Notes to the Financial Statements	24 to 49

Jerry Green Dog Rescue

Reference and Administrative Details

Chairman	I A Cawsey
Trustees	P McCartan J Chudley L Hewison A P Robinson S Wilson (appointed 1 December 2023)
Senior Management / Leadership Team	S Bloomfield, CEO (retired 14 November 2023) S Wilks, Deputy CEO S Marshall, Finance Manager A Raworth, Central Office and Facilities Manager
Charity Registration Number	1155042
Company Registration Number	08611294
Registered Office	The charity is incorporated in United Kingdom. Jerry Green Dog Rescue Broughton Brigg North Lincolnshire DN20 0BJ
Auditor	Forrester Boyd 26 South St. Mary's Gate Grimsby North East Lincolnshire DN31 1LW
Solicitors	Gosschalks Queens Gardens Hull HU1 3DZ
Bankers	NatWest Scunthorpe 119 High Street Scunthorpe DN15 6LT

Jerry Green Dog Rescue

Statement from the Chairman

For the Year Ended 31st December 2023

2023 was a very challenging year in dog welfare and dog rescue. The sector is seeing more dogs with medical and behavioural issues; these dogs require more support and take longer to rehome. Jerry Green Dog Rescue also saw an increase in the number of puppy litters we cared for. Nearly a quarter of the dogs we rehomed in 2023 were under 6 months old.

This was in the context of the ongoing cost-of-living crisis that puts so much pressure on us all: charities, donors and, of course, dog owners. The Charity has seen an increase in calls from owners in financial distress who are struggling to cope. Often this was due to unexpected vet bills, which have risen even faster than inflation.

In this challenging year, Jerry Green Dog rescue has helped nearly 3,000 dogs. We have rehomed 360 both through our rehoming centres and through our innovative Home-to-Home rehoming scheme. We have supported 2,500 dogs in our communities through feeding partnerships, advice, veterinary intervention and end-of-life support. The Charity continues to find new ways to relieve the suffering of dogs in need of care, and their families, by responding to the changing needs of our communities.

XL-Bully dogs and their owners had a sudden need for support in 2023 as the government brought in a number of restrictions in England and Wales. Jerry Green Dog Rescue have supported owners in understanding these restrictions and in practical measures, such as introducing the dog to a muzzle. This is one example of how we have worked through education and support to improve the lives of dogs in our communities.

We have built our Community Services in East Yorkshire, and the Home-to-Home service is growing both there and across our Centres. We have developed relationships with community-based charities to support dogs and we hope to grow this initiative in 2024.

Supporting all of this work have been our wonderful 165 volunteers who in 2023 contributed over 21,000 hours. The Charity could not operate without our wonderful volunteers, working with us in Centres, fostering dogs, fundraising and, of course, in our shops.

Our retail offer grew well in 2023 from three to five shops. They have achieved an increase in customer numbers, number of items sold and in income and importantly these shops provide fantastic community hubs for Jerry Green Dog Rescue in Brigg, Ashby, Scunthorpe, Gainsborough and Retford.

The Board of Trustees, all volunteers themselves, are very grateful to the staff and volunteers of the Charity, who have responded so positively to the challenges of 2023. In 2024, we will welcome a new Chief Executive Officer and we will work with her, the teams and our supporters to develop the strategy for the next few years. This will include a move towards sustainability to ensure Jerry Green's legacy to our area is secure for many years to come.

This means continuing our focus on controlling expenditure, as we know each pound donated to us is precious. We know we have a debt of gratitude to every one of our donors and to everybody who remembers us in their wills.

Without our donors, our volunteers and our supporters, Jerry Green Dog Rescue could not have helped nearly 3,000 dogs this year. On behalf of the Board of Trustees, I would like to thank each of you for your continued support that enables us to offer new lives to dogs in need.

DocuSigned by:



B16CA9AEC3804AC...

Ian Cawsey

Chair of the Board of Trustees

Jerry Green Dog Rescue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2023. This report is also prepared to meet the requirements for a Directors' Strategic Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objects and aims

When Jerry Green established our organisation back in 1961, he wanted to revolutionise the quality of life for rescue dogs. He believed all dogs deserved a good life and a safe, loving home but Jerry Green was not only interested in dogs locally. He wanted the good practices he established to influence other dog rescue centres and set up a charity that didn't just provide a centre but was an organisation that promoted more humane treatment of all dogs, opposed vivisection and would campaign and lead public education accordingly. So, as we build an organisation that is fit for the 21st century we acknowledge that society has moved on and we know more about dogs and other animals in terms of their sentience and welfare needs, and with this in mind, we have reiterated the values of Jerry Green and endeavour to place them in a modern setting.

Our primary aim:

Jerry Green Dog Rescue exists to provide a safe place for homeless dogs and to seek new loving places for them to live. We commit to offering support services in our communities, recognising our interventions can make a positive impact on dogs, to avoid relinquishment, or improve welfare and wellbeing through education and support. The welfare of all dogs is paramount to us. We pioneer and provide the highest standards of welfare for the dogs in our care. A Jerry Green Dog is always a Jerry Green Dog and we stand ready to provide support and care for all our dogs throughout their lives. We are a family that shares and enjoys the good times with our dogs and their adopters and we are there through sadder times when our dogs and our adopters need us most. We articulate and campaign for the humane treatment of dogs everywhere.

Public benefit

The Trustees have a due regard to the Charity Commission guidance on public benefit.

- For the benefit of the public, to relieve the suffering of dogs in need of care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviours towards dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage and to educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering among dogs.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Jerry Green Dog Rescue

Trustees' Report

Achievements and performance

Operations

2023 brought many challenges for Jerry Green Dog Rescue, with the consequences of the Covid 19 pandemic, subsequent lockdowns and the cost of living crisis continuing to have effect on our resources. The demand for dogs in the UK rose during lockdown, and pet ownership increased substantially, with the estimated population of pet dogs in the nation now standing at 11 million. In 2023, the Charity experienced a noticeable increase in demand on our services. This increase in dog ownership, coupled with the shift in the economic climate, has seen a dramatic increase in the number of dogs and people who need our help. It has been challenging to balance the expectations of those who need our help with the resources we have, and our teams have felt the pressure of these expectations. It is sadly not possible to help every dog in need of our services, but we remain committed to helping as many dogs as our resources allow.

Our expertise in dog welfare, along with our observations of the demand in recent years, has confirmed that where possible, it is far preferable to support an owner to keep their dog in their loving home, rather than surrender them to rescue. This is not only a more positive outcome for both dog and owner, but is also relieves pressure on our rescue centres, and allows the Charity's funds to go further, and support more dogs in need. We are therefore more committed than ever to keeping pets with their people where this is in both parties' best interests, and so throughout 2023 have expanded our community support initiatives throughout our operating regions.

This support included, but was not limited to, supporting owners to feed their dogs, providing veterinary intervention, training and guidance, and offering emergency boarding to owners struggling with short-term difficulties. We have also supported owners with end of life care and assistance, where they were financially unable to meet their dog's needs during this difficult time. In addition, we worked side by side with colleagues in the sector signposting owners to other organisations that may be able to support their specific needs, and this has been reciprocal.

2023 also saw us continue to build relationships with other helper organisations in our communities, allowing us to holistically support dog owners with their immediate needs, and in turn improve their dog's welfare in the home. Organisations we have partnered with span all of our operating regions and include food banks, homelessness charities and social services. We have acted without judgement in any intervention we have delivered, championing the welfare of both the dog and their owner at every stage.

We expanded our pioneering emergency boarding service, already implemented successfully at our North Lincolnshire Centre, and this service is now available at all three of our rehoming centres. The emergency boarding scheme continues to help those in desperate need, unable to access traditional boarding facilities due to finances, or the urgency of their circumstances, and is a temporary support service so that dogs and owners can be reunited. We were proud to present the scheme to our ADCH colleagues at their annual member conference.

Jerry Green Dog Rescue remained committed to its educational mission throughout 2023, and we have provided the necessary support to dog owners in need of accurate information to support their pet's welfare. For example, we reacted swiftly and professionally to the confirmation of the expansion of the Dangerous Dogs Act, to include American XL Bullies in 2023. We provided owners with resources to help them understand the legislation, and build a plan of action to allow their dogs to continue to live happy and fulfilled lives within the regulations. This programme of resources included in both person and virtual workshops, and a catalogue of online resources to support with interpreting the guidance, muzzle training, enrichment and much more. We have since been pleased to welcome numerous exempted XL Bullies to enjoy our enclosed paddock spaces, and enjoy off lead, unmuzzled time in a controlled environment.

Jerry Green Dog Rescue

Trustees' Report

In East Yorkshire, our Community Support Manager developed and piloted our community dog-walking scheme, a further initiative aiming to keep dogs in their loving homes through owner hardship. This pilot was successful and we plan for the scheme to provide trained voluntary dog walking support to owners who are struggling to meet their dogs' exercise needs, due to health issues, or social isolation. This service, launching in 2024, will be free of charge, and aims to improve the welfare of the dogs and of the owners, with an overarching aim to avoid pet relinquishment.

For those dogs where the best outcome is to find a new home, uptake increased for our Home-to-Home adoption scheme. We also increased our network of foster carers, relieving pressure on our rehoming centres, and allowing dogs to remain in a home environment where possible.

For those dogs living in our rescue centres, we saw an increase in adult dogs with medical or behavioural issues that required extensive support, before embarking on a Meet&Match® journey. Sadly, we also saw a decrease in adoption enquiries from the public during 2023. This did not deter our teams, and they promoted our dogs in new and innovative ways, taking every opportunity to find them a match. This additional demand coupled with a decline in adoption interest, saw our average length of stay increase to 51.4 days. While this is longer than we would hope to see, we have seen some wonderful rehoming journeys across 2023, and celebrate these dogs having found their homes.

Through 2023, the number of puppies requiring our care increased significantly, many that owners had been unable to sell privately due to declining demand. Many of these puppies and their mothers were not in the best health physically and emotionally, and required significant support before rehoming. We acted without judgement, liaising with these owners to offer our support, and achieve the best outcome for the dogs. In 2023, we have cared for 12 litters of puppies. In total, we had 440 dogs in our care, with 102 of those dogs under the age of 6 months.

2023 saw us positively impact the lives of over 2,900 dogs within our rescue centres and in our communities. Across our rescue centres and Home from Home scheme, we successfully rehomed 360 dogs. We supported over 2,500 dogs in our communities, through feeding partnerships, advice and guidance, veterinary intervention and end of life support.

In centre, we have helped 413 dogs in 2023, an increase from 2022 where we helped 407 dogs in centre.

Sadly, we had 39 dogs put to sleep; these decisions were made within our robust policies, and with the dog at the heart of these difficult decisions. This was an increase from 2022 where we had 33 dogs put to sleep. We recognise the emotional toil of these decisions for the staff and volunteers within our centres. As part of our commitment to support their wellbeing, we provided additional training and support to our teams and implemented procedures that supported their resilience.

Due to expansion of our incredible network of voluntary foster carers, we were able to utilise foster placements 352 times during the year, including foster to adopt, giving dogs' precious time away from the centre environment, and allowing our team to learn more about them in a home setting.

We had 35 dogs enter our Special Measures behavioural support programme, these dogs required extensive training support during their time with us, and benefitted from the expertise of our specialist Behaviour Trainers in our centres.

We maintain our commitment to supporting our dogs and their owners throughout their lives and have continued to provide our adopters with support, during the important settling in period and beyond, achieving 92% success rate in our adoptions.

Relationship building has been a key achievement in 2023 inside and outside the sector, knowing that by creating these relationships we may further use our expertise and knowledge to support and influence others for the greater good of animal welfare.

We continued to be an active member of the Association of Dogs and Cats Homes (ADCH), by providing best practice and mentoring support. We spoke at the ADCH conference, sharing our emergency boarding initiative with our colleagues in the sector.

Jerry Green Dog Rescue

Trustees' Report

Fundraising

Jerry Green Dog Rescue continues to rely largely on the donations from, and support of, our donors, volunteers and stakeholders. During 2023, the Charity has seen a significant increase in income via DIY Fundraising, as a result of an expanded calendar of activities, and a much improved stewardship journey. We have also been able to secure increased support via grants and trusts funding, and have received repeat support from warm funders, as a result of improved stewardship of these relationships, and carefully crafted funding bids. We are pleased to have been able to secure funding for the Charity's community support initiatives via these relationships, while also continuing to seek and secure funding for core operational costs.

The 'Sponsor a Kennel' regular giving programme has continued to prove itself an engaging ask for our supporter base, with increased support in 2023 and strong retention of donors, enabling this income stream to continue to grow. The expansion of events was warmly received by our supporters, with events at all of our operating Centres welcomed and well supported by their local communities.

The Charity is registered with the Fundraising Regulator and has not used the services of a third party professional fundraiser in 2022. In accordance with the Code of Fundraising Practice provided by the Fundraising Regulator, the Charity ensures that everyone acting on its behalf does so "in aid" of our cause. The Charity is not aware of any complaints or failure by the Charity or anyone acting in our behalf to comply with fundraising standards or scheme for fundraising regulation in force over the past year. When the Charity undertakes public collections all volunteers and staff are fully appraised of the relevant fundraising regulations and behaviour required with members of the public.

Retail

Our Retail operations have had another year of growth in a challenging economic climate, and continue to increase their financial contribution to the Charity. With support from community donations and with the invaluable contributions of our volunteers, retail income has increased to £391,000 in the year (2022: £263,000).

We have expanded our retail operations with the addition of two further shops in 2023. Our Gainsborough shop opened in January, followed by our Retford shop in May, expanding on our existing network of shops at Ashby, Brigg and Scunthorpe. With the addition of these shops, we have seen increased customer numbers to 78,000 in the year with over 128,000 items sold. Our supporter donations continue to increase with improved Gift Aid levels of 24% of donated items sold (2022: 13%).

Our charity shops continue to be more than just a source of income, they are a community base where local people can come for a friendly chat, volunteer, find out ways in which they can help support Jerry Green Dog Rescue, and how the Charity can support them and their dogs should they need it. The shops are a vital arm of our Community Support Scheme with two of the shops operating food banks, whereby owners who are struggling to feed their dogs can receive food and further support to meet their dog's needs.

Volunteering

Over the last year, volunteering has remained at the heart of our operations, enabling us to accomplish remarkable achievements through supporting in retail, events and centres. We are exceptionally grateful to all of our 165 dedicated volunteers, who have collectively contributed 21,084 hours of voluntary time to the Charity throughout 2023.

2023 saw the introduction of a more streamlined on-boarding and induction process, in addition to launching our Reward and Recognition programme. Both have been met with positive feedback from our volunteers, and we continue to develop and refine our practices to help them make the most of their volunteering with us.

Jerry Green Dog Rescue simply wouldn't be the Charity it is today, without the dedication and commitment of our wonderful volunteers. We are grateful to them all for supporting us to continue our vital work, helping dogs in need.

Jerry Green Dog Rescue

Trustees' Report

Marketing

There was significant change within the Marketing team through 2023, culminating in the successful recruitment of a Marketing Manager in December. Following evaluation of the team structure, and assessment of the needs of the Charity, there are continued plans to invest in this team and further expand it, over the coming months. This will allow the Charity to position itself in the best way to capitalise on available opportunities.

Throughout 2023, digital visitor numbers remained consistent and engaged across our social media platforms. However, the need for an updated and efficient website became increasingly apparent, in order to grow our audience, and increase engagement, support, reputation and donations. Going out to tender for a new website supplier would allow us to achieve these goals, as well as considerably reduce annual costs of the current website. A new supplier was appointed and this project is in hand with the new website due to launch in Spring 2024.

Future plans

We will focus on growing our impact, through continuing to pioneer new services to meet the growing needs of our communities. We will continue to share our learning with the sector and with the public to support the welfare of all dogs in the UK.

We will develop an impact-focused organisational strategy underpinned by a financial sustainability strategy. In doing so, we will remain true to our vision, mission and values.

We will seek to provide an even better experience for our supporters and volunteers, by creating the best possible supporter journeys, and providing donor-centric content that adds value and demonstrates impact, nurturing lifetime support. We will look to streamline these services through automation and digital tools.

Operations

As we move into 2024, we will be continue to adapt our services, responding to the needs of our communities, and the dogs within them. Our overarching aim is to improve animal welfare, where possible we will endeavour to keep dogs in their loving homes. Where remaining together isn't the appropriate outcome for dog or owner, we will help as many dogs as our resources allow, within our rehoming centres.

Recent studies show that 21 million people are struggling to pay household bills. Sadly, financial problems are a significant factor in pet relinquishment and abandonment. Pet owners are having to make tough decisions to rehome their pet as they struggle to afford to meet their needs. Our aim in 2024 and beyond, where it is right to do so, is to keep pets with their people, and support owners to improve their dog's welfare within the home.

To that end, we aim to further expand our community support initiatives, growing the number of users accessing our scheme, working without prejudice or judgement. Our services will remain free of charge and non-means tested. We will increase our promotion of these services via appropriate channels, in order to best reach those who will benefit from our help.

We recognise that collaborating with other organisations will help us to better reach those in need, and 2024 will see us continue to build our relationships with helper organisations to achieve this.

We shall seek external financial support to increase the delivery of our services, through appropriate funding partners, that align with our mission and values.

We will launch our Community Dog Walking Scheme throughout the East Yorkshire area, following the successful pilot in 2023. We will recruit and train volunteers to deliver the service and market to beneficiaries. We will strive to reach the people who need us the most through a considered marketing strategy, and, where resource allows, we will launch this service through our other operating regions.

Jerry Green Dog Rescue

Trustees' Report

We will continue to support dogs who find themselves needing a safe space and a new home, and will provide the highest standards of welfare to the dogs who need the help of our rehoming centres. Their best interests will remain at the heart of every decision made on their behalf. We will continue to expand our network of foster carers so that we can place more of our dogs in homes during their rehoming journey. For those dogs who need to be supported in the rescue centre setting, we commit to ensuring their needs are met, both physically and mentally. We will continually develop our staff, furthering their knowledge and skills so that dogs enjoying our care will be afforded the best behavioural and emotional support we can offer them.

Operationally, we will be flexible and adaptable in using our resources to meet our objectives to support and improve the welfare of all dogs. Dogs are, and will always remain, at the heart of what we do.

Fundraising

The Fundraising team have diverse plans to generate increased, and sustainable, income through 2024 and beyond. With regards to Corporate Fundraising, our partnership scheme seeks to form multi-year, mutually beneficial relationships with regional and national businesses, of varying sizes. We will be launching our first mass participation 'Ramble for Rescue' event in 2024, as part of a much expanded events calendar, offering a diverse range of opportunities to engage with supporters, across all operating regions.

Grants & Trusts Fundraising remains a key focus, with applications planned to large funders previously inaccessible, to support both our Community Support & Education initiatives and our core rescue operations. We will build on the successful growth of DIY Fundraising, increasing recruitment and stewarding fundraisers to raise higher totals, through innovative and creative supporter journeys, compelling storytelling and incentivising fundraisers, tailoring our approach to their donor motivations.

Our increased Marketing capacity within the Charity will allow the Fundraising team to engage with new supporters, and increase the pool of donors upon which we rely. Alongside the Marketing and Operational teams, we will increase our promotion of Legacy giving, to secure new pledges and raise awareness of this method of giving among our supporter base.

We continue to refine and improve all of our donor journeys to provide an exemplary donor experience, retaining key existing supporters, and encouraging them to increase their giving over time, by providing multiple, varying opportunities to engage.

Retail

2024 will be a year to consolidate our existing shops, and to ensure that we are maximising the success of these shops at a time when inflationary pressures are impacting profit margins. We have identified that our Scunthorpe shop in its existing location and format as a second hand furniture retailer is not financially viable. We have adapted accordingly, and plans are in place to relocate this shop to a new location within the main shopping centre. This new shop will be smaller with lower overheads and will follow the existing retail model of our other shops. This will allow us to retain our community presence in a central town for our supporter base, while maximising profitability.

Charity retail is at the forefront of public awareness of sustainability and environmental issues and we are glad to be offering pre loved items at an affordable price, especially during the continued cost of living crisis and we look forward to attracting new customers into our shops over the coming year as a result.

Jerry Green Dog Rescue

Trustees' Report

We continue to look for other areas to expand across the regions we serve in order to increase our community presence and provide a source of further income, however no new shops are currently planned for 2024. Instead, we will focus on further embedding our shops as a familiar presence on the high street, building our brand reputation for good quality items, at a good price, for a great cause. Our shops will continue to champion Jerry Green Dog Rescue's mission and values, at the heart of the communities we serve. In addition to this, we also plan to increase our ecommerce activities which can be operated centrally at relatively little extra cost. The various ecommerce platforms available to us also offer a welcome opportunity to attract appropriate audiences to unique or high value items that we are fortunate to have donated to us, at the best price possible for the Charity.

Jerry Green Dog Rescue

Trustees' Report

Volunteering

Throughout 2024, we embark on a significant initiative aimed at increasing our volunteer workforce across centres, departments, and events, with a primary focus on community involvement.

Early 2024 will be focussed around supporting the East Yorkshire dog walking programme, community volunteering, and event assistance.

Key aims include:

- Amplifying our social media presence
- Increasing offline advertising efforts through articles, signage, and events
- Distributing posters within the community, and utilising our networks and relationships with businesses and organisations, to increase awareness of volunteering.

Our commitment to rewarding and recognising volunteers remains a priority, with plans to continue acknowledging long-serving individuals, hosting celebratory events, and actively gathering feedback through surveys and face-to-face interactions.

We are also proud to launch our 'Paws and Learn' series of workshops in 2024. These sessions, lead by experts within the Charity and on occasion external partners, aim to develop and educate our volunteers on a wide variety of topics, to not only enrich their volunteering experience, but increase their confidence and skills whilst volunteering.

Furthermore, we are actively exploring Volunteer Management Systems to establish a centralised database, optimising time and resources by consolidating all volunteering systems. This streamlined approach will facilitate seamless onboarding, communication, and volunteer engagement processes.

Marketing

As we move into 2024, with our Marketing Manager in place, we will conduct a full marketing audit for the Charity. Findings from this audit will result in a series of recommendations which we hope will allow us to: maximize all available marketing channels, diversify our audience, develop our internal communications, and develop the Jerry Green Dog Rescue brand.

The Marketing team will develop and deliver a comprehensive marketing strategy, in line with the organisational strategy, with these goals at the heart. The strategy will promote and support all organisational functions including Operations, Fundraising, Volunteering, and Retail. The Marketing team will be creative in their materials, producing varied content to engage with both audiences who need our support, and those who are able to support it through donations, alongside one another. They will champion and promote the Charity's various community support initiatives, with particular attention to our East Yorkshire activities, seek to grow our pool of supporters from which to raise funds, and grow the Charity's brand as an expert organization in dog welfare.

2024 will also see the successful delivery of a new website that works both internally and externally for a wide variety of supporter journeys, prioritizing an exemplary user experience, to ensure supporters can easily access our services, and support our vital work. This will see an initial cost, which the Charity and the Marketing team will responsibly control, but the annual ongoing cost of this essential online presence will then be much reduced from 2023 costs. Alongside this may sit a 'brand evolution' to refresh (not revolutionise) the JGDR branding, which can then be implemented in a slow phased approach throughout the organisation. This will help the Charity move forward into a modern era, while honouring our cherished roots.

Jerry Green Dog Rescue

Trustees' Report

Financial review

At the close of 2023 the operational position demonstrated a deficit of £630,893 compared with an operational surplus of £10,480 in 2022. Including the gains/losses on asset investments the overall position was a deficit of £521,910 compared with a deficit of £106,052 in 2022.

The Charity is facing the same sector wide difficulties of the current cost of living crisis increasing demand for services while income is adversely impacted by our supporters having lower disposable incomes, at the same time as rapidly increased inflation levels meaning costs of staff, energy and vital provisions have increased significantly. The rate of cost inflation is therefore far outweighing any income growth impact we are currently achieving.

The Jay Gee Trading Limited recorded an improved profit of £59,124 compared with £15,726 in 2022.

Income

Our work is only possible as a result of the generous donations and contributions made by our supporters and volunteers as the Charity receives no direct government funding.

Our total operational income for the year was £1,764,681 (2022: £2,097,949). This decrease was due to in large part to a record level of legacies being received in the previous year, which totalled £1,095,348 compared to a more normal level of £540,159 in 2022. This decrease reflects the unpredictable nature of legacy income and the record levels received last year were likely to be as a result in delays the Probate system in recent years.

Donations income fell by 1% to £350,160 (2022: £351,802).

Income from charitable activities is from adoption fees and this income increased by 12% to £95,903 (2022: £85,775).

Trading activities income relates largely to our retail income, this income has risen to £500,535 (2022: £353,136).

Other income streams have remained consistent with the previous financial years.

Expenditure

Total expenditure for the year was £2,395,574 compared to £2,087,469 in 2022.

Costs of raising funds increased by 43% to £854,425 (2022: £598,628) following investments made in the fundraising team.

Expenditure on charitable activities rose from £1,488,841 in 2022 to £1,541,149 in 2023 despite cost saving measures and changes to our operational structure being implemented to achieve longer term sustainability, as a result of the high levels of cost inflation especially with respect to staff costs and veterinary fees.

Investments

The total value of the equity and bond portfolio at the year end was £2,724,747 (2022: £3,331,824). During 2023 a draw down of £750,000 was required to supplement income to cover expenses. Over 2023 the investments generated a gain of £103,983 (3.1%) compared to a loss in 2022 of £336,538 (9.1%).

Our investment properties generated £73,844 in rental income during 2023 compared to £64,508 in 2022. The total value of these investment properties at the year end was £2,750,774.

Total gains on all investments in the year were £108,983 compared with losses of £116,532 in 2022.

Jerry Green Dog Rescue

Trustees' Report

Policy on reserves

The Trustees' policy is to invest the reserve fund in order to minimise risk but maintain accessibility to the funding. Surplus monies are deposited in a Managed Investment Fund. The Trustees regularly review these investments to maximize the return on investments held by the Charity whilst ensuring this is done within the portfolio risk framework and in the context of the current global economic climate. The Trustees also seek to ensure that the investment portfolio does not conflict with the Core Principles of the Charity.

The Charity's work of rescuing and rehoming dogs and the need to continue to refurbish the older facilities at our centres requires ongoing financial commitment and investment. The Trustees regularly review the Charity's requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed.

The Trustees consider that the ideal level of reserves would be 12 months running costs which is in the region of £2,950,000, and this level is maintained due to investments cited above. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income, adequate working capital to cover core cost, and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

The Balance sheet remains strong with total funds of £9,779,202 (2022: £10,301,112). Of this balance £6,853 (2022: £Nil) are restricted, £2,771,713 (2022: £2,778,898) have been designated and represent fixed assets and £7,000,636 (2022: £7,522,214) are unrestricted funds. Free reserves, being unrestricted general funds less fixed assets, investment properties (which can only be realised upon disposal of the assets) and intangible assets, amounted to £4,249,862 (2022: £4,982,714).

Current free reserves are in excess of the ideal level of reserves. The Trustees are comfortable with this and have agreed to hold these above the target level as mitigation against the risks to the Charity of the unpredictable longer term impact of the cost of living crisis and high inflation levels. Increased costs especially in relation to salaries, energy bills and veterinary charges have the potential to significantly impact the running costs of the Charity. There are also increased risks of reduced income levels as our supporters have to assess their own personal finances, along with the unpredictable nature of legacy and investment returns in the current markets.

The Trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future. The Trustees are of the view that the Charity is a going concern. The Reserves Policy has been reviewed and approved by the Trustees.

Principal risks and uncertainties

The Senior Management Team have developed an organisational risk register that is regularly reviewed. Areas of concern are escalated to the Trustees. This register identifies the areas of risk to our business. The major risks identified relate to specific operational areas of the charity and its finances and are considered to be:

Information Technology and data

- An IT support contract is in place and two daily backups of data are made, one of which is held offsite.
- We work with our IT support to ensure we have systems in place to defend against cyber security risks along with staff training.
- Data protection & communication policies are in place to ensure our processes comply with GDPR regulations.

Disaster recovery

Jerry Green Dog Rescue

Trustees' Report

- We have a detailed disaster recovery plan covering the necessary processes, measures and procedures required to enable the Charity to continue to operate following a natural or human-induced disaster or situation to ensure business continuity. This includes being able to move dogs to other centres to ensure their welfare.

Loss of reputation/negative publicity

- All staff and volunteers receive thorough inductions and are made aware of our Core Principles, operational protocols, data protection and regulatory compliance issues. Employee and volunteer handbooks are in place. Regular training and updates are provided to staff and volunteers. Comprehensive insurance is in place together with media and crisis management protocols.

Reduced income

- Short term and longer-term fundraising strategies and business plans are in place, which look to build a diverse range of revenue streams. Regular reviews of income and performance take place including budgetary control.
- The level of free reserves are also set at a level to withstand short-term financial risks.

Health & Safety

- The Charity promotes good health and safety practice with relevant health and safety policies and procedures in place and through staff training, audits, risk assessments and with support from external consultants as required.

The trustees are satisfied that the major risks have been mitigated where possible.

Structure, governance and management

Nature of governing document

Jerry Green Dog Rescue is a charitable company limited by guarantee and was incorporated under the Companies Act 2006 on 16 July 2013. The Charity has operated since 1961, previously as an unincorporated organisation 'The Jerry Green Foundation Trust' (charity number 200232) prior to changing its legal status to a company limited by guarantee at which point it was issued with a new charity number. The aims and objectives of the Charity remain the same and all the assets and liabilities of the previous Charity were transferred to the charitable company. The Charity is controlled by its governing document the Memorandum and Articles of Association.

The Charity has a 100% interest in its trading subsidiary, The Jay Gee Trading Limited, which runs non-charitable trading operations.

The strategic and policy decisions of the Charity are taken by the Board of Trustees. At present the board has six members from a variety of professional backgrounds relevant to the work of the Charity.

A scheme of delegation is in place and day to day responsibility for running the Charity rests with the Chief Executive Officer to whom a senior management team, comprising a variety of operational and managerial disciplines, reports to.

Recruitment and appointment of trustees

Where the Board recognises a skill shortage an open recruitment process is held. Applicants will then go through a selection process involving Trustees with support from the management team. All Trustees receive an induction into the Charity and governance and financial information in accordance with Charity Commission guidelines. The Trustees keep under review their own training needs with opportunities for them to participate in external events.

Jerry Green Dog Rescue

Trustees' Report

Governance

The Board has undertaken a self-assessment process against the Charity Governance Code principles and is satisfied that the diverse skills and experience centred in the Board composition, along with those represented in the Senior Management Team, are brought to bear in the operation of the Charity. Operational Strategies, Policies and Procedures reflect the application of the Nolan Principles the Charity Ethical Principles (NCVO) and those of the Fundraising Regulator; as such, at this time the Charity does not feel the need to adopt additional principles but will continue to conduct internal reviews for compliance.

Arrangements for setting key management personnel remuneration

Staff remuneration is reviewed annually and considers the current financial performance of the Charity, statutory requirements in respect of minimum/living wage limits, current rate of inflation and comparable pay rates within the charity sector. Representations are made to the board of trustees for approval, taking account of the current budget position.

The Chairman and Treasurer review remuneration levels for the Chief Executive Officer every three years and make recommendations to Board for approval. Within the review they will take account of: the size of the organisation, the market and the current financial pressures. This is to ensure that the fees are commensurate with the market, current time commitments and responsibilities of the role, taking into account the activities of Jerry Green Dog Rescue.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity as company directors on 10 May 2024 and signed on its behalf by:

DocuSigned by:

.....B16CA9AEC3804AC.....
I A Cawsey
Chairman

Jerry Green Dog Rescue

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Jerry Green Dog Rescue for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

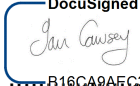
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 10 May 2024 and signed on its behalf by:

DocuSigned by:

 B16CA9AEC3804AC.....
I A Cawsey
 Chairman

Jerry Green Dog Rescue

Independent Auditor's Report to the Members of Jerry Green Dog Rescue

Opinion

We have audited the financial statements of Jerry Green Dog Rescue (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 December 2023, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, charity Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Jerry Green Dog Rescue

Independent Auditor's Report to the Members of Jerry Green Dog Rescue

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 15), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management, including consideration of known or suspected instances of non-compliance held.
- Identification of key laws and regulations central to the charities operations and review of compliance with such laws including a review of Charities Commission website.
- Testing of journal entries and potential override of systems.

Jerry Green Dog Rescue

Independent Auditor's Report to the Members of Jerry Green Dog Rescue

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:



.....BDAEC37F17274BE.....

Carrie Anne Jensen ACA (Senior Statutory Auditor)
For and on behalf of Forrester Boyd, Statutory Auditor

26 South St. Mary's Gate
Grimsby
North East Lincolnshire
DN31 1LW

10 May 2024

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities for the Year Ended 31 December 2023 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	839,308	82,311	921,619	1,486,480
Charitable activities	4	95,903	-	95,903	85,775
Other trading activities	5	524,613	-	524,613	380,478
Investment income	6	162,635	-	162,635	110,317
Other income	7	59,911	-	59,911	34,899
Total income		<u>1,682,370</u>	<u>82,311</u>	<u>1,764,681</u>	<u>2,097,949</u>
Expenditure on:					
Raising funds	8	(854,425)	-	(854,425)	(598,628)
Charitable activities	9	<u>(1,469,241)</u>	<u>(71,908)</u>	<u>(1,541,149)</u>	<u>(1,488,841)</u>
Total expenditure		(2,323,666)	(71,908)	(2,395,574)	(2,087,469)
Gains/losses on investment assets		<u>108,983</u>	<u>-</u>	<u>108,983</u>	<u>(116,532)</u>
Net (expenditure)/income		(532,313)	10,403	(521,910)	(106,052)
Transfers between funds		<u>3,550</u>	<u>(3,550)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(528,763)	6,853	(521,910)	(106,052)
Reconciliation of funds					
Total funds brought forward		<u>10,301,112</u>	<u>-</u>	<u>10,301,112</u>	<u>10,407,164</u>
Total funds carried forward	26	<u><u>9,772,349</u></u>	<u><u>6,853</u></u>	<u><u>9,779,202</u></u>	<u><u>10,301,112</u></u>

Fund analysis for the comparative period can be seen on the following page.

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities for the Year Ended 31 December 2023 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	1,438,442	48,038	1,486,480
Charitable activities	4	85,775	-	85,775
Other trading activities	5	380,478	-	380,478
Investment income	6	110,317	-	110,317
Other income	7	34,899	-	34,899
Total income		<u>2,049,911</u>	<u>48,038</u>	<u>2,097,949</u>
Expenditure on:				
Raising funds	8	(596,828)	(1,800)	(598,628)
Charitable activities	9	<u>(1,447,992)</u>	<u>(40,849)</u>	<u>(1,488,841)</u>
Total expenditure		(2,044,820)	(42,649)	(2,087,469)
Gains/losses on investment assets		<u>(116,532)</u>	-	<u>(116,532)</u>
Net (expenditure)/income		(111,441)	5,389	(106,052)
Transfers between funds		<u>45,745</u>	<u>(45,745)</u>	<u>-</u>
Net movement in funds		(65,696)	(40,356)	(106,052)
Reconciliation of funds				
Total funds brought forward		<u>10,366,808</u>	<u>40,356</u>	<u>10,407,164</u>
Total funds carried forward	26	<u><u>10,301,112</u></u>	<u><u>-</u></u>	<u><u>10,301,112</u></u>

The notes on pages 24 to 49 form an integral part of these financial statements.

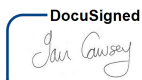
Jerry Green Dog Rescue

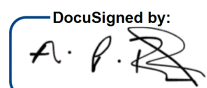
(Registration number: 08611294)

Consolidated Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	16	14,273	-
Tangible assets	17	2,757,440	2,778,898
Investments	18	5,275,521	5,871,324
		<u>8,047,234</u>	<u>8,650,222</u>
Current assets			
Stocks	19	6,635	4,161
Debtors	20	262,421	289,282
Investments	18	200,000	-
Cash at bank and in hand	21	1,379,083	1,480,961
		<u>1,848,139</u>	<u>1,774,404</u>
Creditors: Amounts falling due within one year	22	<u>(116,171)</u>	<u>(123,514)</u>
Net current assets		<u>1,731,968</u>	<u>1,650,890</u>
Net assets		<u>9,779,202</u>	<u>10,301,112</u>
Funds of the group:			
Restricted income funds			
Restricted funds	26	6,853	-
Unrestricted income funds			
Designated fund		2,771,713	2,778,898
General fund		4,664,115	5,292,553
Property revaluation reserve		2,186,859	2,186,859
Investment portfolio revaluations		<u>149,662</u>	<u>42,802</u>
Total unrestricted funds		<u>9,772,349</u>	<u>10,301,112</u>
Total funds	26	<u>9,779,202</u>	<u>10,301,112</u>

The financial statements on pages 19 to 49 were approved by the trustees, and authorised for issue on 10 May 2024 and signed on their behalf by:

DocuSigned by:

 B16CA9AEC3804AC.....
 I A Cawsey
 Chairman

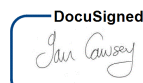
DocuSigned by:

 C4D4C0675D10461.....
 A P Robinson
 Trustee

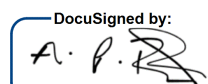
The notes on pages 24 to 49 form an integral part of these financial statements.

Jerry Green Dog Rescue
(Registration number: 08611294)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	16	14,273	-
Tangible assets	17	2,710,571	2,729,743
Investments	18	5,275,522	5,871,325
		<u>8,000,366</u>	<u>8,601,068</u>
Current assets			
Debtors	20	250,778	339,660
Investments	18	200,000	-
Cash at bank and in hand	21	1,358,581	1,445,938
		1,809,359	1,785,598
Creditors: Amounts falling due within one year	22	(109,982)	(115,887)
Net current assets		<u>1,699,377</u>	<u>1,669,711</u>
Net assets		<u>9,699,743</u>	<u>10,270,779</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	26	6,853	-
Unrestricted income funds			
Designated funds		2,724,844	2,729,743
General fund		4,631,525	5,311,375
Property revaluation reserve		2,186,859	2,186,859
Investment portfolio revaluations		149,662	42,802
Total unrestricted funds		<u>9,692,890</u>	<u>10,270,779</u>
Total funds	26	<u>9,699,743</u>	<u>10,270,779</u>

The financial statements on pages 19 to 49 were approved by the trustees, and authorised for issue on 10 May 2024 and signed on their behalf by:

DocuSigned by:

B16CA9AEC3804AC.....
I A Cawsey
 Chairman

DocuSigned by:

C4D4C0675D10461.....
A P Robinson
 Trustee

The notes on pages 24 to 49 form an integral part of these financial statements.

Jerry Green Dog Rescue

Consolidated Statement of Cash Flows for the Year Ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash expenditure		(521,910)	(106,052)
Adjustments to cash flows from non-cash items			
Depreciation	8	130,357	40,092
Amortisation	8	2,437	-
Other income from fixed asset investments		(53,089)	(41,029)
Interest receivable and similar income		(35,702)	(4,780)
(Profit)/loss on disposal of tangible fixed assets		(8,000)	805
(Profit)/ losses on disposal of investments		-	35,487
Revaluation of investments		(103,983)	336,537
(Gains)/ losses on revaluation of investment property		-	(254,000)
(Gains)/ losses on investment property		(5,000)	-
		(594,890)	7,060
Working capital adjustments			
(Increase)/decrease in stocks	19	(2,474)	1,311
Decrease/(increase) in debtors	20	26,861	(174,342)
(Decrease)/increase in creditors	22	(7,343)	9,701
Net cash flows from operating activities		(577,846)	(156,270)
Cash flows from investing activities			
Interest receivable and similar income	6	88,791	45,809
Purchase of intangible fixed assets	16	(16,710)	-
Purchase of tangible fixed assets	17	(108,899)	(41,390)
Sale of tangible fixed assets		8,000	4,708
Purchase of investments		(211,274)	(4,967,882)
Sale of investments		750,000	4,609,161
Net cash movement on investment		(38,940)	343,579
Proceeds from sale of property		5,000	-
Net cash flows from investing activities		475,968	(6,015)
Net decrease in cash and cash equivalents		(101,878)	(162,285)
Cash and cash equivalents at 1 January		1,480,961	1,643,246
Cash and cash equivalents at 31 December		1,379,083	1,480,961

The notes on pages 24 to 49 form an integral part of these financial statements.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Jerry Green Dog Rescue
Broughton
Brigg
North Lincolnshire
DN20 0BJ

These financial statements were authorised for issue by the trustees on 10 May 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Jerry Green Dog Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in sterling and rounded to the nearest pound.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 December 2023.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a deficit for the financial year of £571,036 (2022 - £121,779).

The charity also meets the definition of a qualifying entity and is therefore exempt from preparing a cash flow statement as per para 1.12(b) and para 3.17(d) of FRS 102.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the group has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

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. 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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Computer Software	25% straight line

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold and short leasehold property	2% and 25% straight line
Improvements to property	2% and 10% straight line
Plant and machinery, fixtures and fittings and office equipment	25% straight line
Motor vehicles	25% straight line

Investment properties

Investment property is shown at its most recent valuation. Any aggregate surplus or deficit arising from changes in the fair value is transferred to the unrestricted reserves.

Fixed asset investments

The investments in loan stock, bonds, equities and trust funds show trade positions and valuations normally using prices obtained from an independent pricing source. The price type used may vary depending on asset class and liquidity source. Funds/ unit trusts are generally priced on a net asset value basis. Structured products are valued on a market to market basis.

The investment held in The Jay Gee Trading Limited is valued at cost.

Any aggregate surplus or deficit arising from changes in valuation of investments is recognised in the SOFA.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are recognised at transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable group operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Classification

The charity only has financial assets and financial liabilities that qualify as basic financial instruments.

Recognition and measurement

Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value.

Fixed asset investments are measured at fair value, with gains and losses being recognised in the Statement of Financial Activities.

Investments

Investments in subsidiaries are measured at cost less impairment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations	318,315	31,845	350,160
Legacies	520,993	19,166	540,159
Grants, including capital grants;			
Grants from other sources	-	31,300	31,300
	839,308	82,311	921,619
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations	341,942	9,860	351,802
Legacies	1,088,348	7,000	1,095,348
Grants, including capital grants;			
Government grants	8,152	-	8,152
Grants from other sources	-	31,178	31,178
	1,438,442	48,038	1,486,480

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

Included within government grants are amounts totaling £nil (2022: £8,152) relating to ESFA apprenticeship payments.

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Adoption fees	<u>95,903</u>	<u>95,903</u>
	Unrestricted funds General £	Total 2022 £
Adoption fees	<u>85,775</u>	<u>85,775</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

5 Income from other trading activities

	Unrestricted funds General £	Total 2023 £
Trading income;		
Trading subsidiary income	500,535	500,535
Lotteries and competitions income	9,887	9,887
Events income	14,191	14,191
	<u>524,613</u>	<u>524,613</u>
	Unrestricted funds General £	Total 2022 £
Trading income;		
Trading subsidiary income	353,136	353,136
Lotteries and competitions income	14,550	14,550
Events income	12,792	12,792
	<u>380,478</u>	<u>380,478</u>

6 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	35,702	35,702
Other income from fixed asset investments	53,089	53,089
Income from rents	73,844	73,844
	<u>162,635</u>	<u>162,635</u>
	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	4,780	4,780
Other income from fixed asset investments	41,029	41,029
Income from rents	64,508	64,508
	<u>110,317</u>	<u>110,317</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

7 Other income

	Unrestricted funds General £	Total 2023 £
Commission received	29,646	29,646
Miscellaneous income	30,265	30,265
	<u>59,911</u>	<u>59,911</u>
	Unrestricted funds General £	Total 2022 £
Commission received	28,659	28,659
Miscellaneous income	6,240	6,240
	<u>34,899</u>	<u>34,899</u>

8 Expenditure on raising funds

	Direct costs £	Total 2023 £
Costs of generating donations and legacies	389,650	389,650
Costs of trading activities	444,212	444,212
Investment management costs	20,563	20,563
	<u>854,425</u>	<u>854,425</u>
	Direct costs £	Total 2022 £
Costs of generating donations and legacies	225,578	225,578
Costs of trading activities	346,254	346,254
Investment management costs	26,796	26,796
	<u>598,628</u>	<u>598,628</u>

9 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £
Dog Welfare	<u>1,155,226</u>	<u>385,923</u>	<u>1,541,149</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

	Activity undertaken directly £	Activity support costs £	2022 £
Dog Welfare	<u>1,084,518</u>	<u>404,323</u>	<u>1,488,841</u>

10 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Finance costs £	Other support costs £	Total 2023 £
Dog Welfare	<u>44,041</u>	<u>2,216</u>	<u>339,666</u>	<u>385,923</u>
	Governance costs £	Finance costs £	Other support costs £	Total 2022 £
Dog Welfare	<u>73,806</u>	<u>2,077</u>	<u>328,440</u>	<u>404,323</u>

Governance costs

	Unrestricted funds General £	Total 2023 £
Audit fees		
Audit of the financial statements	13,820	13,820
Legal fees	25,911	25,911
Other governance costs	4,310	4,310
	<u>44,041</u>	<u>44,041</u>
	Unrestricted funds General £	Total 2022 £
Audit fees		
Audit of the financial statements	11,850	11,850
Other fees paid to auditors	8,636	8,636
Legal fees	52,536	52,536
Other governance costs	784	784
	<u>73,806</u>	<u>73,806</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Operating leases - plant and machinery	48,724	46,391
Operating leases - other assets	47,901	37,049
Audit fees	13,820	11,850
Other fees paid to auditors	-	8,636
(Profit)/loss on disposal of tangible fixed assets	(8,000)	805
Loss on disposal of investments	-	35,487
Depreciation of fixed assets	130,357	40,092
(Gain)/ loss on investment property	<u>(5,000)</u>	<u>(254,000)</u>

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

13 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	1,412,897	1,235,119
Social security costs	110,151	89,236
Pension costs	<u>25,423</u>	<u>21,485</u>
	<u>1,548,471</u>	<u>1,345,840</u>

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as head count was as follows:

	2023 No	2022 No
Central office	11	12
North Lincolnshire	11	10
Nottinghamshire	9	9
East Yorkshire	1	6
South Lincolnshire	9	9
Fundraising	15	8
Retail	<u>12</u>	<u>9</u>
	<u>68</u>	<u>63</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

Contributions to the employee pension schemes for the year totalled £25,423 (2022 - £21,485).

During the year, the group made redundancy and/or termination payments which totalled £13,469 (2022 - £5,130).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the group as set out on page 1 were £196,884 (2022 - £212,179).

14 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	13,820	11,850
Other fees to auditors		
Other non-audit services	-	8,636

15 Taxation

The parent is a registered charity and it's activities are exempt from taxation.

The trading subsidiary has taxable profits with a tax charge in the year of £Nil (2022: £2,176).

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

16 Intangible fixed assets

Group

	Computer Software £	Total £
Cost		
Additions	16,710	16,710
At 31 December 2023	16,710	16,710
Amortisation		
Charge for the year	2,437	2,437
At 31 December 2023	2,437	2,437
Net book value		
At 31 December 2023	14,273	14,273

Charity

	Computer Software £	Total £
Cost		
Additions	16,710	16,710
At 31 December 2023	16,710	16,710
Amortisation		
Charge for the year	2,437	2,437
At 31 December 2023	2,437	2,437
Net book value		
At 31 December 2023	14,273	14,273

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

17 Tangible fixed assets

Group

	Land and buildings £	Plant and machinery, Fixtures and fittings and Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	5,040,686	169,654	22,658	5,232,998
Additions	34,768	44,038	30,093	108,899
Disposals	(61,071)	(6,503)	-	(67,574)
At 31 December 2023	<u>5,014,383</u>	<u>207,189</u>	<u>52,751</u>	<u>5,274,323</u>
Depreciation				
At 1 January 2023	2,315,709	115,733	22,658	2,454,100
Charge for the year	98,470	28,844	3,043	130,357
Eliminated on disposals	(61,071)	(6,503)	-	(67,574)
At 31 December 2023	<u>2,353,108</u>	<u>138,074</u>	<u>25,701</u>	<u>2,516,883</u>
Net book value				
At 31 December 2023	<u>2,661,275</u>	<u>69,115</u>	<u>27,050</u>	<u>2,757,440</u>
At 31 December 2022	<u>2,724,977</u>	<u>53,921</u>	<u>-</u>	<u>2,778,898</u>

Included within the net book value of land and buildings above is £2,637,104 (2022 - £2,695,000) in respect of freehold land and buildings and £24,172 (2022 - £29,977) in respect of leaseholds.

All fixed assets are held for charitable purposes in Designated Funds.

On transition to the Charities SORP (FRS 102) advantage was taken of the transitional provisions electing to treat the market valuation of freehold property under old UK GAAP as its deemed cost at the date of transition. The historical cost of the freehold properties is £2,567,111.

Included in cost or valuation of land and buildings is freehold land of £166,000 (2022: £166,000) which has not been depreciated.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

Charity

	Land and buildings £	Plant and machinery, Fixtures and fittings and Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	4,977,177	133,298	22,658	5,133,133
Additions	27,012	31,262	30,093	88,367
Disposals	<u>(61,071)</u>	<u>(6,503)</u>	<u>-</u>	<u>(67,574)</u>
At 31 December 2023	<u>4,943,118</u>	<u>158,057</u>	<u>52,751</u>	<u>5,153,926</u>
Depreciation				
At 1 January 2023	2,282,179	98,553	22,658	2,403,390
Charge for the year	84,906	19,590	3,043	107,539
Eliminated on disposals	<u>(61,071)</u>	<u>(6,503)</u>	<u>-</u>	<u>(67,574)</u>
At 31 December 2023	<u>2,306,014</u>	<u>111,640</u>	<u>25,701</u>	<u>2,443,355</u>
Net book value				
At 31 December 2023	<u>2,637,104</u>	<u>46,417</u>	<u>27,050</u>	<u>2,710,571</u>
At 31 December 2022	<u>2,694,998</u>	<u>34,745</u>	<u>-</u>	<u>2,729,743</u>

Included within the net book value of land and buildings above is £2,637,104 (2022 - £2,695,000) in respect of freehold land and buildings and £Nil (2022 - £Nil) in respect of leaseholds.

All fixed assets are held for charitable purposes in Designated Funds.

On transition to the Charities SORP (FRS 102) advantage was taken of the transitional provisions electing to treat the market valuation of freehold property under old UK GAAP as its deemed cost at the date of transition. The historical cost of the freehold properties is £2,567,111.

Included in cost or valuation of land and buildings is freehold land of £166,000 (2022: £166,000) which has not been depreciated.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

18 Fixed asset investments

Group

	2023 £	2022 £
Investment properties	2,550,774	2,539,500
Other investments	<u>2,724,747</u>	<u>3,331,824</u>
	<u>5,275,521</u>	<u>5,871,324</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 January 2023	2,539,500
Additions	211,274
Reclassification to assets held for sale	<u>(200,000)</u>
At 31 December 2023	<u>2,550,774</u>
Net book value	
At 31 December 2023	<u>2,550,774</u>
At 31 December 2022	<u>2,539,500</u>

The freehold properties in the south of England were revalued on 6 December 2022 by Vail Williams LLP. The basis of the valuation was on an open market basis.

The land in North Lincolnshire was revalued on 13 December 2022 by DDM Agriculture Limited. The basis of the valuation was on an open market basis.

The trustees are of the opinion that these values are not materially different to the valuations as at 31 December 2023.

One of the investment properties was up for resale prior to the year end but with the potential sale post year end. This has been reclassified as a current asset investment at its fair value. Current asset investments are solely made up from the reclassification from investment property above and is valued at fair value.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £73,844 (2022: £64,508).

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

Other investments

	Listed investments £	Cash investments £	Total £
Cost or Valuation			
At 1 January 2023	3,323,776	8,048	3,331,824
Revaluation	103,983	-	103,983
Additions	-	53,089	53,089
Disposals	(750,000)	(14,149)	(764,149)
At 31 December 2023	<u>2,677,759</u>	<u>46,988</u>	<u>2,724,747</u>
Net book value			
At 31 December 2023	<u>2,677,759</u>	<u>46,988</u>	<u>2,724,747</u>
At 31 December 2022	<u>3,323,776</u>	<u>8,048</u>	<u>3,331,824</u>

Charity

	2023 £	2022 £
Investment properties	2,550,774	2,539,500
Other investments	<u>2,724,747</u>	<u>3,331,824</u>
	<u>5,275,521</u>	<u>5,871,324</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 January 2023	2,539,500
Additions	211,274
Reclassification to assets held for sale	(200,000)
At 31 December 2023	<u>2,550,774</u>
Provision	
At 31 December 2023	<u>-</u>
Net book value	
At 31 December 2023	<u>2,550,774</u>
At 31 December 2022	<u>2,539,500</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

The freehold properties in the south of England were revalued on 6 December 2022 by Vail Williams LLP. The basis of the valuation was on an open market basis.

The land in North Lincolnshire was revalued on 13 December 2022 by DDM Agriculture Limited. The basis of the valuation was on an open market basis.

The trustees are of the opinion that these values are not materially different to the valuations as at 31 December 2023.

One of the investment properties was up for resale prior to the year end but with the potential sale post year end. This has been reclassified as a current asset investment at its fair value. Current asset investments are solely made up from the reclassification from investment property above and is valued at fair value.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £73,844 (2022: £64,508).

Other investments

	Listed investments £	Cash investments £	Total £
Cost or Valuation			
At 1 January 2023	3,323,776	8,049	3,331,825
Revaluation	103,983	-	103,983
Additions	-	53,089	53,089
Disposals	(750,000)	(14,149)	(764,149)
At 31 December 2023	<u>2,677,759</u>	<u>46,989</u>	<u>2,724,748</u>
Net book value			
At 31 December 2023	<u>2,677,759</u>	<u>46,989</u>	<u>2,724,748</u>
At 31 December 2022	<u>3,323,776</u>	<u>8,049</u>	<u>3,331,825</u>

At 31st December 2023 the charity held £2,651,617 of SUTL Cazenove Sustainable Fund. This equated to 97% of the total fund.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Subsidiary undertakings					
The Jay Gee Trading Limited Jerry Green Dog Rescue, Broughton, Brigg, North Lincolnshire, DN20 0BJ	United Kingdom	Ordinary	100%	100%	Sale of goods and donated goods to generate income for the benefit of Jerry Green Dog Rescue

Subsidiaries

The profit for the financial period of The Jay Gee Trading Limited was £59,124 (2022 - £15,726) and the aggregate amount of capital and reserves at the end of the period was £79,458 (2022 - £30,334).

19 Stock

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Other stock	6,635	4,161	-	-

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

20 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	-	1,696	-	233
Due from group undertakings	-	-	30,242	80,252
Prepayments	82,667	79,909	61,208	59,858
Accrued income	143,780	186,965	143,780	186,965
VAT recoverable	15,548	12,352	15,548	12,352
Other debtors	20,426	8,360	-	-
	<u>262,421</u>	<u>289,282</u>	<u>250,778</u>	<u>339,660</u>

21 Cash and cash equivalents

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Cash on hand	1,901	1,154	1,401	854
Cash at bank	<u>1,377,182</u>	<u>1,479,807</u>	<u>1,357,180</u>	<u>1,445,084</u>
	<u>1,379,083</u>	<u>1,480,961</u>	<u>1,358,581</u>	<u>1,445,938</u>

22 Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	34,035	25,304	31,967	23,366
Other taxation and social security	25,970	31,846	25,970	29,670
Other creditors	15,391	5,259	15,391	5,259
Accruals	40,234	56,401	36,113	52,888
Deferred income	<u>541</u>	<u>4,704</u>	<u>541</u>	<u>4,704</u>
	<u>116,171</u>	<u>123,514</u>	<u>109,982</u>	<u>115,887</u>

Deferred income

	2023	2022
	£	£
Deferred income at 1 January 2023	4,704	4,704
Resources deferred in the period	541	4,704
Amounts released from previous periods	<u>(4,704)</u>	<u>(4,704)</u>
Deferred income at year end	<u>541</u>	<u>4,704</u>

Deferred income is rental income received during this year but is in respect of next year.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

23 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Other				
Within one year	74,018	84,878	31,579	33,057
Between one and five years	153,107	154,222	71,754	46,595
After five years	8,750	18,750	-	-
	<u>235,875</u>	<u>257,850</u>	<u>103,333</u>	<u>79,652</u>

24 Commitments

Group

Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an administered fund. The pension charge represents contributions payable by the charity to the fund.

Contributions outstanding at 31 December 2023 were £4,921 (2022: £5,259), none of which were overdue. Total employer contributions paid in the year were £25,423 (2022 - £21,485).

25 Contingent assets

Group

The Trustees have been notified by solicitors/executors of numerous estates of bequests that have been made in favour of the charity. The final amounts of the bequests cannot be measured reliably, but the trustees believe this figure to be circa £224,275 (2022: £297,000). None of these bequests have been included in the accounts.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

26 Funds

Group

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General						
General fund	5,262,220	1,181,835	(1,872,255)	10,735	2,123	4,584,658
Trading subsidiary	30,333	500,535	(451,411)	-	-	79,457
	<u>5,292,553</u>	<u>1,682,370</u>	<u>(2,323,666)</u>	<u>10,735</u>	<u>2,123</u>	<u>4,664,115</u>
Designated						
Fixed assets	2,778,898	-	-	(7,185)	-	2,771,713
Other						
Property revaluation reserve	2,186,859	-	-	-	-	2,186,859
Investment portfolio revaluations	42,802	-	-	-	106,860	149,662
	<u>2,229,661</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,860</u>	<u>2,336,521</u>
Total unrestricted funds	10,301,112	1,682,370	(2,323,666)	3,550	108,983	9,772,349
Restricted funds						
Operating costs funds	-	82,311	(71,908)	(3,550)	-	6,853
Total funds	<u>10,301,112</u>	<u>1,764,681</u>	<u>(2,395,574)</u>	<u>-</u>	<u>108,983</u>	<u>9,779,202</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
General						
General fund	5,258,621	1,691,873	(1,702,508)	49,960	(35,726)	5,262,220
Trading subsidiary	14,607	358,038	(342,312)	-	-	30,333
	<u>5,273,228</u>	<u>2,049,911</u>	<u>(2,044,820)</u>	<u>49,960</u>	<u>(35,726)</u>	<u>5,292,553</u>
Designated						
Fixed assets	2,783,113	-	-	(4,215)	-	2,778,898
Other						
Property revaluation reserve	1,932,859	-	-	-	254,000	2,186,859
Investment portfolio revaluations	377,608	-	-	-	(334,806)	42,802
	<u>2,310,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80,806)</u>	<u>2,229,661</u>
Total unrestricted funds	<u>10,366,808</u>	<u>2,049,911</u>	<u>(2,044,820)</u>	<u>45,745</u>	<u>(116,532)</u>	<u>10,301,112</u>
Restricted funds						
North Yorkshire Centre	30,200	-	-	(30,200)	-	-
South Lincolnshire Centre	10,156	-	-	(10,156)	-	-
Operating costs funds	-	48,038	(42,649)	(5,389)	-	-
Total restricted funds	<u>40,356</u>	<u>48,038</u>	<u>(42,649)</u>	<u>(45,745)</u>	<u>-</u>	<u>-</u>
Total funds	<u>10,407,164</u>	<u>2,097,949</u>	<u>(2,087,469)</u>	<u>-</u>	<u>(116,532)</u>	<u>10,301,112</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

Charity

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
<i>General</i>						
General fund	5,311,375	1,191,835	(1,882,257)	8,449	2,123	4,631,525
<i>Designated</i>						
Fixed assets	2,729,743	-	-	(4,899)	-	2,724,844
<i>Other</i>						
Property revaluation reserve	2,186,859	-	-	-	-	2,186,859
Investment portfolio revaluations	42,802	-	-	-	106,860	149,662
	<u>2,229,661</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,860</u>	<u>2,336,521</u>
Total unrestricted funds	10,270,779	1,191,835	(1,882,257)	3,550	108,983	9,692,890
Restricted funds						
Operating costs funds	<u>-</u>	<u>82,311</u>	<u>(71,908)</u>	<u>(3,550)</u>	<u>-</u>	<u>6,853</u>
Total funds	<u>10,270,779</u>	<u>1,274,146</u>	<u>(1,954,165)</u>	<u>-</u>	<u>108,983</u>	<u>9,699,743</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
General						
General fund	5,308,068	1,691,873	(1,702,508)	49,668	(35,726)	5,311,375
Designated						
Fixed assets	2,733,666	-	-	(3,923)	-	2,729,743
Other						
Property revaluation reserve	1,932,859	-	-	-	254,000	2,186,859
Investment portfolio revaluations	377,608	-	-	-	(334,806)	42,802
	<u>2,310,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80,806)</u>	<u>2,229,661</u>
Total unrestricted funds	<u>10,352,201</u>	<u>1,691,873</u>	<u>(1,702,508)</u>	<u>45,745</u>	<u>(116,532)</u>	<u>10,270,779</u>
Restricted funds						
North Yorkshire Centre	30,200	-	-	(30,200)	-	-
South Lincolnshire Centre	10,156	-	-	(10,156)	-	-
Operating costs funds	-	48,038	(42,649)	(5,389)	-	-
Total restricted funds	<u>40,356</u>	<u>48,038</u>	<u>(42,649)</u>	<u>(45,745)</u>	<u>-</u>	<u>-</u>
Total funds	<u>10,392,557</u>	<u>1,739,911</u>	<u>(1,745,157)</u>	<u>-</u>	<u>(116,532)</u>	<u>10,270,779</u>

The specific purposes for which the funds are to be applied are as follows:

Unrestricted general funds are those which can be spent on any activity within the charity's overall objectives.

The revaluation reserve represents the revaluation of the investment properties and investments held by the charity.

The designated fixed asset fund represents the net book value of the land, buildings, motor vehicles and equipment owned and used by the Charity to run its Centres and administer the organisation.

The North Yorkshire Centre restricted fund relates to restricted income received over and above capital expenditure incurred in previous years, this money is held for any future expenditure at the above centre.

The South Lincolnshire Centre restricted fund relates to restricted income received in the form of grants and donations for the construction of a wooden pavilion, to be known as the PawPrint Pavilion, and the renovation of the reception area of the Centre.

The Operating costs restricted fund relates to funds raised for specific running costs of the charity and are matched against the relevant expense in the period.

Transfers between restricted and unrestricted funds have been made where assets have been purchased in accordance with the conditions of the fund but the usage of the asset after purchase is not restricted.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

27 Analysis of net assets between funds

Group

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Intangible fixed assets	-	14,273	-	14,273
Tangible fixed assets	-	2,757,440	-	2,757,440
Fixed asset investments	5,275,521	-	-	5,275,521
Current assets	1,841,286	-	6,853	1,848,139
Current liabilities	(116,171)	-	-	(116,171)
Total net assets	<u>7,000,636</u>	<u>2,771,713</u>	<u>6,853</u>	<u>9,779,202</u>

	Unrestricted funds		Total funds at 31 December 2022
	General	Designated	
	£	£	£
Tangible fixed assets	-	2,778,898	2,778,898
Fixed asset investments	5,871,324	-	5,871,324
Current assets	1,774,404	-	1,774,404
Current liabilities	(123,514)	-	(123,514)
Total net assets	<u>7,522,214</u>	<u>2,778,898</u>	<u>10,301,112</u>

Charity

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Intangible fixed assets	-	14,273	-	14,273
Tangible fixed assets	-	2,710,571	-	2,710,571
Fixed asset investments	5,275,522	-	-	5,275,522
Current assets	1,802,506	-	6,853	1,809,359
Current liabilities	(109,982)	-	-	(109,982)
Total net assets	<u>6,968,046</u>	<u>2,724,844</u>	<u>6,853</u>	<u>9,699,743</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2023

	Unrestricted funds		Total funds at 31 December 2022
	General	Designated	
	£	£	£
Tangible fixed assets	-	2,729,743	2,729,743
Fixed asset investments	5,871,325	-	5,871,325
Current assets	1,785,598	-	1,785,598
Current liabilities	(115,887)	-	(115,887)
Total net assets	<u>7,541,036</u>	<u>2,729,743</u>	<u>10,270,779</u>

28 Related party transactions

Group

There were no related party transactions in the year, not already disclosed below.

Charity

During the year the charity made the following related party transactions:

The Jay Gee Trading

(100% owned subsidiary of Jerry Green Dog Rescue)

Intercompany transfers made from the subsidiary to the parent during the year totalled £50,010. At the balance sheet date the amount due from The Jay Gee Trading was £30,242 (2022 - £80,252).

Slater Services

(The son of J Chudley is the business owner)

East Yorkshire site landscaping and maintenance services provided for £1,920. At the balance sheet date the amount due to/from Slater Services was £Nil (2022 - £Nil).

JERRY GREEN DOG RESCUE

England & Wales - Charity number 1155042

Accounts

Company registration number: 08611294

Charity registration number: 1155042

Jerry Green Dog Rescue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Forrester Boyd
26 South Saint Mary's Gate
Grimsby
North East Lincolnshire
DN31 1LW

Jerry Green Dog Rescue

Contents

Reference and Administrative Details	1
Trustees' Report	3 to 9
Statement of Trustees' Responsibilities	10
Independent Auditors' Report	11 to 13
Consolidated Statement of Financial Activities	14 to 15
Consolidated Balance Sheet	16
Balance Sheet	17
Consolidated Statement of Cash Flows	18
Notes to the Financial Statements	19 to 41

Jerry Green Dog Rescue

Reference and Administrative Details

Chairman	I A Cawsey
Trustees	P McCartan J Chudley L Hewison A P Robinson
Senior Management / Leadership Team	S Bloomfield, CEO S Wilks, Deputy CEO S Marshall, Finance Manager A Raworth, Central Office & Facilities Manager
Charity Registration Number	1155042
Company Registration Number	08611294
Registered Office	The charity is incorporated in United Kingdom. Jerry Green Dog Rescue Broughton Brigg North Lincolnshire DN20 0BJ
Auditor	Forrester Boyd 26 South Saint Mary's Gate Grimsby North East Lincolnshire DN31 1LW
Solicitors	Gosschalks Queens Gardens Hull HU1 3DZ
Bankers	NatWest Scunthorpe 119 High Street Scunthorpe DN15 6LT

Jerry Green Dog Rescue

Statement from the Chairman

For the Year Ended 31st December 2022

The past year has seen significant changes to our infrastructure and operational model as we continue our journey toward sustainability. In our drive to reduce overheads, the East Yorkshire Centre has been mothballed with provision for the community being provided by the Community Support Manager. Working with owners to support their needs, retain their pets or relinquish them in a 'Home to Home' matching service, is proving to be a welcome intervention whilst aiding the retention of our supporter base. External challenges brought about by the impact of the war in Ukraine have added to the pressures already faced, not least of these being the significant increase in litters of puppies as the cost of living crisis takes hold. To that end, we have been supporting the pets and their people in all our communities, with pet feeding and care initiatives. Helping through foodbanks, homeless charities, vets and social services providers to increase the welfare of pets affected in these challenging times. Our objective, to avoid relinquishment for rehoming where it is appropriate do so.

As we move into 2023 and, in order to support our teams across all departments of the Charity we have taken the step of recruiting a Volunteer Manager tasked with further developing our volunteer programme, support package and increasing the volunteer base.

Notwithstanding these challenges, we continue to maintain operational levels that compare positively with the other similar organisations; within the sector, our expertise is held in high regard and we are often called upon to provide advice or support. As previously reported across the sector, the dogs we are seeking to rehome come to us with more complex needs, thus requiring a much longer stay before they are available for rehoming due to the complex training & behaviour support or medical interventions often required; through these areas we continue to impact positively with our interventions.

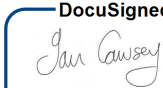
Our Retail Strategy is going from strength to strength with the addition of two further outlets, the second of which is due to open in the late spring of 2023, taking our total to five stores. E-commerce contributes to retail sales and enhanced staff training is seeing growth in gift aid contributions. In providing a focal point for communities across Lincolnshire, we are raising awareness and this will be further developed by the addition of a Marketing Manager role with a focused strategy.

As Trustees we are very conscious of the debt of gratitude we owe to our donors and those who remember us in their wills. We simply cannot exist without this generosity. We are mindful that donors' money is precious so we are determined to control expenditure while committing to investing in both dog welfare and in building sustainable income streams to address our deficit.

Our Trustees have an onerous responsibility to ensure the administration and management of the charity is fit for purpose and that we work to the charitable purpose we were created to deliver. Each Trustee brings a particular skill set, passion and commitment to Jerry Greens and all do it on a voluntary basis. I would like to take this opportunity to thank each of them for their contributions.

Finally, on behalf of all the Trustees and staff, I would like to thank our volunteers, friends and everyone else who has supported us this year. We are tremendously grateful for your loyalty and with your continuing support we can ensure that the dogs in our care get the best welfare and enables us to do all that we can to find a loving home for them.

DocuSigned by:



B16CA9AEC3804AC...

Ian Cawsey

Chair of the Board of Trustees

Jerry Green Dog Rescue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022. This report is also prepared to meet the requirements for a Directors' Strategic Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objects and aims

When Jerry Green established our organisation back in 1961, he wanted to revolutionise the quality of life for rescue dogs. He believed all dogs deserved a good life and a safe, loving home but, Jerry Green was not only interested in dogs locally. He wanted the good practices he established to influence other dog rescue centres and set up a charity that didn't just provide a centre but was an organisation that promoted more humane treatment of all dogs, opposed vivisection and would campaign and lead public education accordingly. So, as we build an organisation that is fit for the 21st century we acknowledge that society has moved on and we know more about dogs and other animals in terms of their sentience and welfare needs, and with this in mind, we have reiterated the values of Jerry Green and endeavour to place them in a modern setting.

Our primary aim:

Jerry Green Dog Rescue exists to provide a safe place for homeless dogs and to seek new loving places for them to live. We commit to offering support services in our communities, recognising our interventions can make a positive impact on dogs, to avoid relinquishment, or improve welfare and wellbeing through education and support. The welfare of all dogs is paramount to us. We pioneer and provide the highest standards of welfare for the dogs in our care. A Jerry Green Dog is always a Jerry Green Dog and we stand ready to provide support and care for all our dogs throughout their lives. We are a family that shares and enjoys the good times with our dogs and their adopters and we are there through sadder times when our dogs and our adopters need us most. We articulate and campaign for the humane treatment of dogs everywhere.

Public benefit

The Trustees have a due regard to the Charity Commission guidance on public benefit.

- For the benefit of the public, to relieve the suffering of dogs in need of care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviours towards dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage and to educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering among dogs.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Operations

2022 was challenging year for Jerry Green, with an uplift in the request for our services in the second half the year, including the admission of more emergency welfare cases, and large group intakes, including litters of puppies which has been unprecedented since 2017.

More dogs requiring medical or behaviour intervention and an uplift in dogs requiring both have been coming into our Centres. As the economy and people's lives changed so did the requests for our help, we adapted to these changes and committed to help as many dogs and people as we could within our resources.

Jerry Green Dog Rescue

Trustees' Report

2022 saw us touch the lives of over 1000 dogs both in and out of the rescue centre setting. We rehomed 360 dogs through our centres and through our home-to-home scheme. We supported over 650 dogs in our communities, through feeding partnerships, advice and guidance, veterinary intervention and end of life support. We supported 93 organisations in our objective to improve dog welfare in our communities.

We had 35 dogs enter our Special Measure programme, these dogs required extensive behaviour support in our centres and these dogs required the support of our specialist Behaviour Trainers.

We have continued to support our post adoption, providing support and guidance during the important settling in period, achieving 94% success rate.

Relationship building has been a key achievement in 2022 and we have supported other smaller organisations within the ADCH with dog intake where they have not had the resource to support appropriately. Recognising that working collaboratively with other members has the greater impact on dog welfare, we have been proud, within our own resources, to be pro-active on this aspect of our development.

We have also seen an uptake in the use of our Emergency Boarding Scheme with referrals from more official bodies such as hospitals, MacMillan Cancer Care, Local Authorities, Mental Health Crisis Teams, and Police, as well as from private clients. Building these relationships has been invaluable to building our reputation, accepting that these may not always bring a financial benefit, the impact on supporting dogs to remain with their owners when times are challenging has been a significant development in 2022.

We also have been recognised by the ADCH as having the highest standards of Policy and Procedure and in 2022, on more than one occasion, supported the ADCH with our documentation to aid other members of the organisation. Recognition that our ways of working are held in high regard and are shared as a resource to other Charities.

Fundraising

Jerry Green Dog Rescue continues to rely largely on the donations from and support of our donors, volunteers and stakeholders. During 2022, the team has been restructured to better capitalise on the Fundraising environment emerging after the pandemic, with particular focus on Digital Fundraising, retention of existing donors, the reintroduction of large scale events, and a more targeted and strategic approach to Community Fundraising. The 'Sponsor a Kennel' regular giving programme has continued to far outperform previous Regular Giving offerings, with new regular donors increasing from 2021, and remaining significantly higher than 2019, prior to its launch. Jerry Green Dog Rescue continues to benefit from ongoing relationships with long standing corporate supporters, experiencing increased donations from these supporters in 2022.

The Charity is registered with the Fundraising Regulator and has not used the services of a third party professional fundraiser in 2022. In accordance with the Code of Fundraising Practice provided by the Fundraising Regulator, the Charity ensures that everyone acting on its behalf does so "in aid" of our cause. The Charity is not aware of any complaints or failure by the Charity or anyone acting in our behalf to comply with fundraising standards or scheme for fundraising regulation in force over the past year. When the Charity undertakes public collections all volunteers and staff are fully appraised of the relevant fundraising regulations and behaviour required with members of the public.

Retail

Our charity shops are more than just a source of income, they are a community base where local people can come for a friendly chat, find out ways in which they can help support Jerry Green Dog Rescue and how the charity can support them and their dogs should they need it.

After the significant impact the pandemic had on trading in recent years, 2022 has been the first full uninterrupted year of operations for our shops, which are continuing to increase their financial contribution to the Charity. With support from community donations and volunteers, who are essential to the success of our shops, retail income has increased to £248,000 in the year (2021 : £152,000).

Volunteering

Volunteering has been the core of what we do for many years and the scale of our achievements is only possible through working together with volunteers.

Jerry Green Dog Rescue

Trustees' Report

We currently have 106* volunteers, who provide assistance in all areas of the charity including administration, dog walking, fundraising, charity shops and helping out at events. We are immensely grateful for the time and commitment our volunteers give to the Charity, and we certainly could not achieve all that we do without them.

*Correct as of 31.01.23

Future plans

We will continue with our focus on sustainability through implementing our strategic plans. Our financial management is sound and opportunities for improved returns on investments or cash deposits will continue to be at the forefront of our minds. The portfolio will be managed to maintain reserves and planned infrastructure growth actioned when funds, and matched funding from grants, can be achieved. Our long-term aim to develop our founding centre in North Lincolnshire as a visitor centre will enter the first phase in 2023 as we undertake surveys, gather stakeholder feedback and draw up plans reflecting our vision.

Operations

Our operational focus for 2023 is to continue to adapt to the continually changing landscape in the animal welfare sector. Fitting our services to the needs of our community, to best serve pets and their people to improve welfare, and reduce relinquishment. We will expand and continue to grow our community based services, throughout all regions. Supporting owners, without judgement or question, who find themselves needing our help. This could be providing food, preventative treatment, advice, veterinary support and emergency boarding. We are proud to continue to offer end of life support, where owners financially are unable to support euthanasia costs, we will stand by owner's sides during these difficult times.

As a charity we will continue to support dogs who find themselves needing a safe space and a new home, always putting their best interests at the heart of what we do. Our focus will be on recruiting foster carers so that we can place more of our dogs in homes during their rehoming journey rather than spending time in a rescue centre. For those dogs who need to be supported in the rescue centre setting, we commit to ensuring their needs are met, both physically and mentally. We will develop our staff knowledge so that dogs who need behavioural training, will be afforded the best that we can. Moreover in the East Yorkshire community, increase the Home to Home Service and Foster to adopt scheme as a way of rehoming dogs without them having to be cared for in a centre.

During the coming year we will increase the support we give to other animal welfare organisations, sharing our best practice and knowledge for the greater good of animal welfare. Sharing what we have where we can to improve the wellbeing of dogs. We will be an active member of the Association of Dogs & Cats Homes, our membership body.

We will look to work alongside our internal Education Lead to build programmes that can support our customers through their rehoming choices and preferences, ensuring that our potential adopters have a wide access to educational material that could help them to offer the best of care to our dogs to support them on their rehoming journey.

Operationally we will be flexible and adaptable in using our resources to meet our objectives to support and improve the welfare of all dogs. Being mindful that the impact that we have on dogs within our community may not always require a space in a Centre but could still have a positive outcome on the welfare of dogs and clients that require our support.

Fundraising

The Fundraising team have diverse plans to generate increased, and sustainable, income through 2023 and beyond. With regards to Corporate Fundraising, we are developing a partnership scheme which will result in multi-year, mutually beneficial relationships with regional and national businesses, of varying sizes. Our Community Fundraising team will be expanding and refining our attended events fundraising, to generate increased funds, at lower cost with a reduced staff time burden, whilst our Events team will be growing existing flagship JGDR events, and launching new ones, such as the first Jerry Green Dog Rescue Christmas Market, at the North Lincolnshire centre.

As the Charity diversifies its services in Community Support & Education, there will be increased opportunities for Grants & Trusts funding, and marketing material to appeal to a fresh audience of potential donors. An expanded calendar of DIY Fundraising activities, developed and refined in 2022, will provide increased opportunity for our supporters to fundraise on our behalf and is already resulting in much increased uptake in 2023. Alongside increasing the number of supporters taking part in these activities, utilizing platforms such as Give Panel, and motivating our DIY Fundraisers with our Reward & Recognition scheme, we will see the average amount raised per fundraiser increase throughout 2023.

Jerry Green Dog Rescue

Trustees' Report

We will be gradually refining and improving all of our donor journeys to provide an industry leading donor experience, retaining key existing supporters, and encouraging them to increase their giving over time, by providing multiple, varying opportunities to engage.

Retail

With an increased emphasis on ethical shopping and public awareness of sustainability and environmental issues, we are glad to be offering pre loved items at an affordable price, especially during the cost of living crisis. We believe this will result in attracting new customers into our shops over the coming year.

Our Retail Strategy is going from strength to strength with the addition of two further outlets in 2023. Our Gainsborough shop opened in January 2023 expanding on our existing network of shops at Ashby, Brigg and Scunthorpe. Our fifth store in Retford, is due to open in the late spring of 2023. We continue to look for other areas to expand across the regions we serve in order to increase our community presence and provide a source of further income.

Volunteering

Volunteering is a core focus to the organization for the coming year, with a new Manager in post delivering a strategic plan to grow our volunteer numbers, better engage and reward them.

We want our volunteers to feel inspired, feel recognised and valued for being part of Jerry Green Dog Rescue and to enjoy what they do. JGDR commit to achieving this through volunteers rewards and recognition scheme introduced during 2023. This will be achieved by -

- JGDR acknowledging milestone achievements (one, five and ten year recognition)
- Celebration events, such as Volunteers Week
- Quarterly newsletter focusing on opportunities/impact/how they make a difference
- Thank you/birthday and Christmas cards
- Encouraging volunteer participation in community activities
- Introducing a digital and hard copy of a volunteer handbook making recruitment assessable to all
- Creating a welcome video to demonstrate volunteer impact

Marketing

An enhanced marketing strategy, in line with the organisational strategy, developed and delivered by a marketing specialist recruited in the Spring of 2023, will promote the activities of the restructured fundraising department along with the diversification of operations in East Yorkshire. A full evaluation and audit will be undertaken leading to key recommendations for: maximising all marketing channels, diversifying our audience, brand growth and the development of internal communications, enabling us to focus on measurable outputs.

Financial review

At the close of 2022 the operational position demonstrated a surplus of £10,480 compared with an operational deficit of £781,525 in 2021. Including the gains/losses on asset investments the overall position was a deficit of £106,052 compared with a deficit of £380,776 in 2021.

The improved deficit level for the year has arisen due to significant increases in the level of income in the year. Unfortunately, this increased income and reductions achieved on charitable expenditure through cost savings have had less of an impact on the overall deficit levels than hoped due to the losses experienced on our investments, which are due to market conditions outside of our control.

The Jay Gee Trading Limited recorded a small profit of £15,726 compared with £9,421 in 2021.

Jerry Green Dog Rescue

Trustees' Report

Income

Our work is only possible as a result of the generous donations and contributions made by our supporters and volunteers as the charity receives no direct government funding.

Our total operational income for the year was £2,097,949 (2021: £1,189,927). This increase was due to in large part to a record level of legacies being received in the year, which totaled £1,095,348 (2021: £459,295). This increase reflects the unpredictable nature of legacy income and is likely to be as a result of delays in the Probate system in recent years as a result of Covid.

Donations income increased by 49% to £351,802.

Income from charitable activities is from adoption fees and this income increased by 22% to £85,775.

Trading activities income relates largely to our charity shop income. As a result of a full year of uninterrupted trading following previous years Covid restrictions this income has risen to £380,478 (2021: £239,753).

Other income streams have remained consistent with the previous financial years.

Expenditure

Total expenditure for the year was £2,087,469 compared to £1,971,452 in 2021.

Costs of raising funds increased by 43% to £598,628 following the return to relatively normal levels of activity following the lifting of Covid restrictions.

Expenditure on charitable activities fell from £1,552,518 in 2021 to £1,488,841 in 2022 as part of cost saving measures and changes to our operational structure to achieve longer term sustainability. This is despite increasing costs being experienced as a result of the high levels of inflation and cost of living crisis.

Investments

The total value of the equity and bond portfolio at the year end was £3,331,824. During 2022 no draw down of investments were required to supplement income to cover expenses. Over 2022 the investments generated a loss of £336,538 (9.1%) compared to a gain in 2021 of £280,747 (8.7%). This is due to market conditions arising from the war in the Ukraine and the cost of living crisis.

Our investment properties generated £64,508 in rental income during 2022 compared to £58,204 in 2021. The total value of these investment properties at the year end was £2,539,500. This represents a gain of £254,000 on the previous year following updated formal valuations obtained in the year.

Total losses on all investments in the year were £116,532 compared with gains of £400,749 in 2021.

Policy on reserves

The Trustees' policy is to invest the reserve fund in order to minimise risk but maintain accessibility to the funding. Surplus monies are deposited in a Managed Investment Fund. The Trustees regularly review these investments to maximize the return on investments held by the Charity whilst ensuring this is done within the portfolio risk framework and in the context of the current global economic climate. The Trustees also seek to ensure that the investment portfolio does not conflict with the Core Principles of the Charity.

The charity's work of rescuing and rehoming dogs and the need to continue to refurbish the older facilities at our centres requires ongoing financial commitment and investment. The Trustees regularly review the charity's requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed.

Jerry Green Dog Rescue

Trustees' Report

The Trustees consider that the ideal level of reserves would be 12 months running costs which is in the region of £2,500,000, and this level is maintained due to investments cited above. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income, adequate working capital to cover core cost, and will allow the charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

The Balance sheet remains strong with total funds of £10,301,112. Of this balance £Nil (2021: £40,356) are restricted, £2,778,898 (2021: £2,783,113) have been designated and represent fixed assets and £7,522,214 (2021: £7,583,695) are unrestricted funds. Free reserves, being unrestricted general funds less fixed assets and investment properties (which can only be realised upon disposal of the assets), amounted to £4,982,714 (2021: £5,298,195).

Current free reserves are in excess of the ideal level of reserves. The Trustees are comfortable with this and have agreed to hold these above the target level as mitigation against the risks to the charity of the unpredictable longer term impact of the cost of living crisis and high inflation levels. Increased costs especially in relation to salaries, energy bills and veterinary charges have the potential to significantly impact the running costs of the charity. There are also increased risks of reduced income levels as our supporters have to assess their own personal finances, along with the unpredictable nature of legacy and investment returns in the current markets.

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that the charity is a going concern. The Reserves Policy has been reviewed and approved by the Trustees.

Principal risks and uncertainties

The Senior Management Team have developed an organisational risk register that is regularly reviewed. Areas of concern are escalated to the Trustees. This register identifies the areas of risk to our business. The major risks identified relate to specific operational areas of the charity and its finances and are considered to be:

Information Technology and data

- An IT support contract is in place and two daily backups of data are made, one of which is held offsite.
- We work with our IT support to ensure we have systems in place to defend against cyber security risks along with staff training.
- Data protection & communication policies are in place to ensure our processes comply with GDPR regulations.

Disaster recovery

- We have a detailed disaster recovery plan covering the necessary processes, measures and procedures required to enable to the charity to continue to operate following a natural or human-induced disaster or situation to ensure business continuity. This includes being able to move dogs to other centres to ensure their welfare.

Loss of reputation/negative publicity

- All staff and volunteers receive thorough inductions and are made aware of our Core Principles, operational protocols, data protection and regulatory compliance issues. Employee and volunteer handbooks are in place. Regular training and updates are provided to staff and volunteers. Comprehensive insurance is in place together with media and crisis management protocols.

Reduced income

- Short term and longer-term fundraising strategies and business plans are in place, which look to build a diverse range of revenue streams. Regular reviews of income and performance take place including budgetary control.
- The level of free reserves are also set at a level to withstand short-term financial risks.

Health & Safety

- The charity promotes good health and safety practice with relevant health and safety policies and procedures in place and through staff training, audits, risk assessments and with support from external consultants as required.

Jerry Green Dog Rescue

Trustees' Report

The trustees are satisfied that the major risks have been mitigated where possible.

Structure, governance and management

Nature of governing document

Jerry Green Dog Rescue is a charitable company limited by guarantee and was incorporated under the Companies Act 2006 on 16 July 2013. The charity has operated since 1961, previously as an unincorporated organisation 'The Jerry Green Foundation Trust' (charity number 200232) prior to changing its legal status to a company limited by guarantee at which point it was issued with a new charity number. The aims and objectives of the charity remain the same and all the assets and liabilities of the previous charity were transferred to the charitable company.

The Charity is controlled by its governing document the memorandum and articles of association.

The charity has a 100% interest in its trading subsidiary, The Jay Gee Trading Limited, which runs non-charitable trading operations.

The strategic and policy decisions of the charity are taken by the Board of Trustees. At present the board has five members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for running the charity rests with the Chief Executive Officer to whom a senior management team, comprising a variety of operational and managerial disciplines, reports to.

Recruitment and appointment of trustees

Where the Board recognises a skill shortage an open recruitment process is held. Applicants will then go through a selection process involving Trustees with support from the management team. All Trustees receive an induction into the Charity and governance and financial information in accordance with Charity Commission guidelines. The Trustees keep under review their own training needs with opportunities for them to participate in external events.

Governance

The Board has undertaken a self-assessment process against the Charity Governance Code principles and is satisfied that the diverse skills and experience centred in the Board composition, along with those represented in the Senior Management Team, are brought to bear in the operation of the Charity. Operational Strategies, Policies and Procedures reflect the application of the Nolan Principles the Charity Ethical Principles (NCVO) and those of the Fundraising Regulator; as such, at this time the Charity does not feel the need to adopt additional principles but will continue to conduct internal reviews for compliance.

Arrangements for setting key management personnel remuneration

Staff remuneration is reviewed annually and considers the current financial performance of the charity, statutory requirements in respect of minimum/living wage limits, current rate of inflation and comparable pay rates within the charity sector. Representations are made to the board of trustees for approval, taking account of the current budget position.

The Chairman and Treasurer review remuneration levels for the Chief Executive Officer every three years and make recommendations to Board for approval. Within the review they will take account of: the size of the organisation, the market and the current financial pressures. This is to ensure that the fees are commensurate with the market, current time commitments and responsibilities of the role, taking into account the activities of Jerry Green Dog Rescue.

The annual report was approved by the trustees of the charity as company directors on 12 May 2023 and signed on its behalf by:

DocuSigned by:



.....B16CA9AEG3804AG...

I A Cawsey
Chairman

Jerry Green Dog Rescue

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Jerry Green Dog Rescue for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

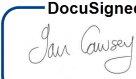
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 12 May 2023 and signed on its behalf by:

DocuSigned by:

B16GA9AEG3804AG:....
 I A Cawsey
 Chairman

Jerry Green Dog Rescue

Independent Auditor's Report to the Members of Jerry Green Dog Rescue

Opinion

We have audited the financial statements of Jerry Green Dog Rescue (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 December 2022, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Jerry Green Dog Rescue

Independent Auditor's Report to the Members of Jerry Green Dog Rescue

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management, including consideration of known or suspected instances of non-compliance held.
- Identification of key laws and regulations central to the charities operations and review of compliance with such laws including a review of Charities Commission website.
- Testing of journal entries and potential override of systems.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Jerry Green Dog Rescue

Independent Auditor's Report to the Members of Jerry Green Dog Rescue

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

Carrie Jensen

.....BDAEG37F47274BE...

Carrie Anne Jensen ACA (Senior Statutory Auditor)

For and on behalf of Forrester Boyd, Statutory Auditor

26 South Saint Mary's Gate
Grimsby
North East Lincolnshire
DN31 1LW

12 May 2023

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities for the Year Ended 31 December 2022 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	1,438,442	48,038	1,486,480
Charitable activities	4	85,775	-	85,775
Other trading activities	5	380,478	-	380,478
Investment income	6	110,317	-	110,317
Other income	7	34,899	-	34,899
		<u>2,049,911</u>	<u>48,038</u>	<u>2,097,949</u>
Total income				
Expenditure on:				
Raising funds	8	(596,828)	(1,800)	(598,628)
Charitable activities	9	(1,447,992)	(40,849)	(1,488,841)
		<u>(2,044,820)</u>	<u>(42,649)</u>	<u>(2,087,469)</u>
Total expenditure				
Gains/losses on investment assets		(116,532)	-	(116,532)
		<u>(111,441)</u>	<u>5,389</u>	<u>(106,052)</u>
Net (expenditure)/income				
Transfers between funds		45,745	(45,745)	-
		<u>(65,696)</u>	<u>(40,356)</u>	<u>(106,052)</u>
Net movement in funds				
Reconciliation of funds				
Total funds brought forward		10,366,808	40,356	10,407,164
Total funds carried forward	25	<u>10,301,112</u>	<u>-</u>	<u>10,301,112</u>

Comparative figures can be seen on the following page.

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities for the Year Ended 31 December 2022 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £ (As restated)
Income and Endowments from:				
Donations and legacies	3	706,186	31,491	737,677
Charitable activities	4	70,161	-	70,161
Other trading activities	5	239,753	-	239,753
Investment income	6	100,202	-	100,202
Other income	7	42,134	-	42,134
Total income		<u>1,158,436</u>	<u>31,491</u>	<u>1,189,927</u>
Expenditure on:				
Raising funds	8	(418,934)	-	(418,934)
Charitable activities	9	<u>(1,521,027)</u>	<u>(31,491)</u>	<u>(1,552,518)</u>
Total expenditure		<u>(1,939,961)</u>	<u>(31,491)</u>	<u>(1,971,452)</u>
Gains/losses on investment assets		<u>400,749</u>	<u>-</u>	<u>400,749</u>
Net expenditure		(380,776)	-	(380,776)
Other recognised gains and losses				
Impairment of fixed assets		<u>(2,027,363)</u>	<u>-</u>	<u>(2,027,363)</u>
Net movement in funds		(2,408,139)	-	(2,408,139)
Reconciliation of funds				
Total funds brought forward		<u>12,774,947</u>	<u>40,356</u>	<u>12,815,303</u>
Total funds carried forward	25	<u><u>10,366,808</u></u>	<u><u>40,356</u></u>	<u><u>10,407,164</u></u>

The notes on pages 19 to 41 form an integral part of these financial statements.

Jerry Green Dog Rescue

(Registration number: 08611294)

Consolidated Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £ (As restated)
Fixed assets			
Tangible assets	16	2,778,898	2,783,113
Investments	17	5,871,324	5,974,206
		<u>8,650,222</u>	<u>8,757,319</u>
Current assets			
Stocks	18	4,161	5,472
Debtors	19	289,282	114,940
Cash at bank and in hand	20	1,480,961	1,643,246
		<u>1,774,404</u>	<u>1,763,658</u>
Creditors: Amounts falling due within one year	21	<u>(123,514)</u>	<u>(113,813)</u>
Net current assets		<u>1,650,890</u>	<u>1,649,845</u>
Net assets		<u>10,301,112</u>	<u>10,407,164</u>
Funds of the group:			
Restricted income funds			
Restricted funds	25	-	40,356
Unrestricted income funds			
Designated fund		2,778,898	2,783,113
General fund		5,292,553	5,273,228
Revaluation reserve		<u>2,229,661</u>	<u>2,310,467</u>
Total unrestricted funds		<u>10,301,112</u>	<u>10,366,808</u>
Total funds	25	<u>10,301,112</u>	<u>10,407,164</u>

The financial statements on pages 14 to 41 were approved by the trustees, and authorised for issue on 12 May 2023 and signed on their behalf by:

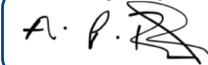
DocuSigned by:



.....B16CA9AEC3804AC....

I A Cawsey
Chairman

DocuSigned by:



.....C4D4C0675D10461:....

A P Robinson
Trustee

The notes on pages 19 to 41 form an integral part of these financial statements.

Jerry Green Dog Rescue
(Registration number: 08611294)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £ (As restated)
Fixed assets			
Tangible assets	16	2,729,743	2,733,666
Investments	17	5,871,325	5,974,207
		<u>8,601,068</u>	<u>8,707,873</u>
Current assets			
Debtors	19	339,660	280,737
Cash at bank and in hand	20	1,445,938	1,508,799
		1,785,598	1,789,536
Creditors: Amounts falling due within one year	21	<u>(115,887)</u>	<u>(104,852)</u>
Net current assets		<u>1,669,711</u>	<u>1,684,684</u>
Net assets		<u>10,270,779</u>	<u>10,392,557</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	25	-	40,356
Unrestricted income funds			
Designated funds		2,729,743	2,733,666
General fund		5,311,375	5,308,068
Revaluation reserve		2,229,661	2,310,467
Total unrestricted funds		<u>10,270,779</u>	<u>10,352,201</u>
Total funds	25	<u>10,270,779</u>	<u>10,392,557</u>

The financial statements on pages 14 to 41 were approved by the trustees, and authorised for issue on 12 May 2023 and signed on their behalf by:

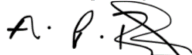
DocuSigned by:



.....B16CA9AEC3804AC:..

I A Cawsey
Chairman

DocuSigned by:



.....G4D4C0675D10461:....

A P Robinson
Trustee

The notes on pages 19 to 41 form an integral part of these financial statements.

Jerry Green Dog Rescue

Consolidated Statement of Cash Flows for the Year Ended 31 December 2022

	Note	2022 £	2021 £ (As restated)
Cash flows from operating activities			
Net cash expenditure		(106,052)	(2,408,139)
Adjustments to cash flows from non-cash items			
Depreciation	8	40,092	85,957
Other income from fixed asset investments		(41,029)	(41,803)
Interest receivable and similar income		(4,780)	(195)
Loss on disposal of tangible fixed assets		805	3,458
(Profit)/ losses on disposal of investments		35,487	(400,750)
Revaluation of investments		336,537	-
Revaluation (gain)/ loss on fixed assets		-	2,027,363
(Gains)/ losses on revaluation of investment property		(254,000)	-
		7,060	(734,109)
Working capital adjustments			
Decrease/(increase) in stocks	18	1,311	(2,603)
(Increase)/decrease in debtors	19	(174,342)	674,510
Increase in creditors	21	9,701	8,236
Increase in deferred income		-	4,704
Net cash flows from operating activities		(156,270)	(49,262)
Cash flows from investing activities			
Interest receivable and similar income	6	45,809	41,998
Purchase of tangible fixed assets	16	(41,390)	(72,853)
Sale of tangible fixed assets		4,708	500
Purchase of investments		(4,967,882)	(523,038)
Sale of investments		4,609,161	508,500
Sale of investment property		-	782,760
Cash drawn on investments		343,579	-
Net cash flows from investing activities		(6,015)	737,867
Net (decrease)/increase in cash and cash equivalents		(162,285)	688,605
Cash and cash equivalents at 1 January		1,643,246	954,641
Cash and cash equivalents at 31 December		1,480,961	1,643,246

The notes on pages 19 to 41 form an integral part of these financial statements.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Jerry Green Dog Rescue
Broughton
Brigg
North Lincolnshire
DN20 0BJ

These financial statements were authorised for issue by the trustees on 12 May 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Jerry Green Dog Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in sterling and rounded to the nearest pound.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 December 2022.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a deficit for the financial year of £121,779 (2021 - £2,417,560).

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Reclassification of comparative amounts

Some categorisation of income and expenditure in 2021 have been amended in order to provide a more consistent comparative position against 2022 results.

Prior period errors

Overstatement of freehold land and buildings

	Relating to the current period disclosed in these financial statements £	Relating to the prior period disclosed in these financial statements £	Relating to prior periods before the prior period disclosed in these financial statements £
Fixed assets	-	2,027,363	-
Loss on revaluation	-	(2,027,363)	-
Brought forward reserves	<u>(2,027,363)</u>	<u>-</u>	<u>-</u>

The prior year adjustment relates to impairment of property for which the historical value carried in the accounts has been overstated following valuations obtained. This has resulted in a decrease in the net book value of fixed assets and net reserves. This adjustment has no effect on the tax charge in the current or earlier periods.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the group has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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. 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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold and short leasehold property	2% and 25% straight line
Improvements to property	2% and 10% straight line
Plant and machinery, fixtures and fittings and office equipment	25% straight line

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

Motor vehicles

25% straight line

Investment properties

Investment property is shown at its most recent valuation. Any aggregate surplus or deficit arising from changes in the fair value is transferred to the unrestricted reserves.

Fixed asset investments

The investments in loan stock, bonds, equities and trust funds show trade positions and valuations normally using prices obtained from an independent pricing source. The price type used may vary depending on asset class and liquidity source. Funds/ unit trusts are generally priced on a net asset value basis. Structured products are valued on a market to market basis.

The investment held in The Jay Gee Trading Limited is valued at cost.

Any aggregate surplus or deficit arising from changes in valuation of investments is recognised in the SOFA.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are recognised at transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable group operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Classification

The charity only has financial assets and financial liabilities that qualify as basic financial instruments.

Recognition and measurement

Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value.

Fixed asset investments are measured at fair value, with gains and losses being recognised in the Statement of Financial Activities.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

Investments

Investments in subsidiaries are measured at cost less impairment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations	341,942	9,860	351,802
Legacies	1,088,348	7,000	1,095,348
Grants, including capital grants;			
Government grants	8,152	-	8,152
Grants from other sources	-	31,178	31,178
	<u>1,438,442</u>	<u>48,038</u>	<u>1,486,480</u>
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations	231,691	4,660	236,351
Legacies	449,295	10,000	459,295
Grants, including capital grants;			
Government grants	19,400	-	19,400
Grants from other sources	5,800	16,831	22,631
	<u>706,186</u>	<u>31,491</u>	<u>737,677</u>

Included within government grants are amounts totaling £3,250 (2021: £4,250) relating to ESFA apprenticeship payments and £Nil (2021: £2,444) relating to the Coronavirus Job Retention Scheme.

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
Adoption fees	<u>85,775</u>	<u>85,775</u>
	Unrestricted funds General £	Total 2021 £
Adoption fees	<u>70,161</u>	<u>70,161</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

5 Income from other trading activities

	Unrestricted funds General £	Total 2022 £
Trading income;		
Trading subsidiary income	353,136	353,136
Lotteries and competitions income	14,550	14,550
Events income	12,792	12,792
	<u>380,478</u>	<u>380,478</u>
	Unrestricted funds General £	Total 2021 £
Trading income;		
Trading subsidiary income	223,188	223,188
Lotteries and competitions income	14,596	14,596
Events income	1,969	1,969
	<u>239,753</u>	<u>239,753</u>

6 Investment income

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	4,780	4,780
Other income from fixed asset investments	41,029	41,029
Income from rents	64,508	64,508
	<u>110,317</u>	<u>110,317</u>
	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income;		
Interest receivable on bank deposits	195	195
Other income from fixed asset investments	41,803	41,803
Income from rents	58,204	58,204
	<u>100,202</u>	<u>100,202</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

7 Other income

	Unrestricted funds General £	Total 2022 £
Commission received	28,659	28,659
Miscellaneous income	6,240	6,240
	<u>34,899</u>	<u>34,899</u>
	Unrestricted funds General £	Total 2021 £
Commission received	28,498	28,498
Miscellaneous income	13,636	13,636
	<u>42,134</u>	<u>42,134</u>

8 Expenditure on raising funds

	Direct costs £	Total 2022 £
Costs of generating donations and legacies	225,578	225,578
Costs of trading activities	346,254	346,254
Investment management costs	26,796	26,796
	<u>598,628</u>	<u>598,628</u>
	Direct costs £	Total 2021 £
Costs of generating donations and legacies	158,526	158,526
Costs of trading activities	224,427	224,427
Investment management costs	35,981	35,981
	<u>418,934</u>	<u>418,934</u>

During the year ended 31 December 2022, the total expenditure relating to restricted funds was £1,800 (2021: £nil).

9 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2022 £
Dog Welfare	1,084,518	404,323	1,488,841
	Activity undertaken directly £	Activity support costs £	2021 £
Dog Welfare	1,054,814	497,704	1,552,518

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

10 Analysis of governance and support costs

Support costs allocated to charitable activities

		Governance costs	Finance costs	Other support costs	Total 2022
	Basis of allocation	£	£	£	£
Dog Welfare		73,806	2,077	328,440	404,323
		Governance costs	Finance costs	Other support costs	Total 2021
	Basis of allocation	£	£	£	£
Dog Welfare		133,625	5,982	358,097	497,704

Basis of allocation

Reference	Method of allocation
A	Allocated as spent

Governance costs

	Unrestricted funds General	Total 2022
	£	£
Audit fees		
Audit of the financial statements	13,820	13,820
Other fees paid to auditors	7,174	7,174
Legal fees	52,536	52,536
Other governance costs	276	276
	<u>73,806</u>	<u>73,806</u>
	Unrestricted funds General	Total 2021
	£	£
Audit fees		
Audit of the financial statements	9,150	9,150
Other fees paid to auditors	19,140	19,140
Legal fees	105,164	105,164
Other governance costs	171	171
	<u>133,625</u>	<u>133,625</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

11 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Operating leases - plant and machinery	46,391	58,873
Operating leases - other assets	37,049	27,000
Audit fees	13,820	9,150
Other fees paid to auditors	7,174	19,140
Loss on disposal of tangible fixed assets	805	3,458
Loss/(profit) on disposal of investments	35,487	(280,747)
Depreciation of fixed assets	40,092	85,957
(Gain)/ loss on investment property	<u>(254,000)</u>	<u>(120,002)</u>

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

13 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	1,235,119	1,067,755
Social security costs	89,236	80,562
Pension costs	<u>21,485</u>	<u>18,985</u>
	<u>1,345,840</u>	<u>1,167,302</u>

During the year, the group made redundancy payments which totalled £5,130 (2021: £Nil).

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as head count was as follows:

	2022 No	2021 No
Central office	12	9
North Lincolnshire	10	7
Nottinghamshire	9	8
East Yorkshire	6	10
South Lincolnshire	9	9
Fundraising	8	9
Retail	<u>9</u>	<u>6</u>
	<u>63</u>	<u>58</u>

Contributions to the employee pension schemes for the year totalled £21,485 (2021 - £18,985).

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the group as set out on page 1 were £212,179 (2021 - £219,441).

14 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	<u>13,820</u>	<u>9,150</u>
Other fees to auditors		
Other non-audit services	<u><u>7,174</u></u>	<u><u>19,140</u></u>

15 Taxation

The parent is a registered charity and its activities are exempt from taxation.

The trading subsidiary has taxable profits with a tax charge in the year of £2,176 (2021: £1,234).

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

16 Tangible fixed assets

Group

	(As restated) Land and buildings £	Plant and machinery, Fixtures and fittings and Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	5,030,674	217,316	22,658	5,270,648
Additions	10,012	31,378	-	41,390
Disposals	-	(79,040)	-	(79,040)
At 31 December 2022	<u>5,040,686</u>	<u>169,654</u>	<u>22,658</u>	<u>5,232,998</u>
Depreciation				
At 1 January 2022	2,303,353	161,524	22,658	2,487,535
Charge for the year	12,356	27,736	-	40,092
Eliminated on disposals	-	(73,527)	-	(73,527)
At 31 December 2022	<u>2,315,709</u>	<u>115,733</u>	<u>22,658</u>	<u>2,454,100</u>
Net book value				
At 31 December 2022	<u>2,724,977</u>	<u>53,921</u>	<u>-</u>	<u>2,778,898</u>
At 31 December 2021	<u>2,727,321</u>	<u>55,792</u>	<u>-</u>	<u>2,783,113</u>

Included within the net book value of land and buildings above is £2,695,000 (2021 - £2,695,000) in respect of freehold land and buildings and £29,977 (2021 - £32,321) in respect of leaseholds.

All fixed assets are held for charitable purposes in Designated Funds.

On transition to the Charities SORP (FRS 102) advantage was taken of the transitional provisions electing to treat the market valuation of freehold property under old UK GAAP as its deemed cost at the date of transition. The historical cost of the freehold properties is £2,567,111.

Included in cost or valuation of land and buildings is freehold land of £166,000 (2021: £166,000) which has not been depreciated.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

Charity

	(As restated) Land and buildings £	Plant and machinery, Fixtures and fittings and Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	4,977,177	188,019	22,658	5,187,854
Additions	-	20,603	-	20,603
Disposals	-	(75,324)	-	(75,324)
At 31 December 2022	<u>4,977,177</u>	<u>133,298</u>	<u>22,658</u>	<u>5,133,133</u>
Depreciation				
At 1 January 2022	2,282,179	149,351	22,658	2,454,188
Charge for the year	-	20,254	-	20,254
Eliminated on disposals	-	(71,052)	-	(71,052)
At 31 December 2022	<u>2,282,179</u>	<u>98,553</u>	<u>22,658</u>	<u>2,403,390</u>
Net book value				
At 31 December 2022	<u>2,694,998</u>	<u>34,745</u>	<u>-</u>	<u>2,729,743</u>
At 31 December 2021	<u>2,694,998</u>	<u>38,668</u>	<u>-</u>	<u>2,733,666</u>

Included within the net book value of land and buildings above is £2,695,000 (2021 - £2,695,000) in respect of freehold land and buildings and £Nil (2021 - £Nil) in respect of leaseholds.

All fixed assets are held for charitable purposes in Designated Funds.

On transition to the Charities SORP (FRS 102) advantage was taken of the transitional provisions electing to treat the market valuation of freehold property under old UK GAAP as its deemed cost at the date of transition. The historical cost of the freehold properties is £2,567,111.

Included in cost or valuation of land and buildings is freehold land of £166,000 (2021: £166,000) which has not been depreciated.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

17 Fixed asset investments

Group

	2022 £	2021 £
Investment properties	2,539,500	2,285,500
Other investments	3,331,824	3,688,706
	<u>5,871,324</u>	<u>5,974,206</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 January 2022	2,285,500
Revaluation	<u>254,000</u>
At 31 December 2022	2,539,500
Provision	
At 31 December 2022	<u>-</u>
Net book value	
At 31 December 2022	<u>2,539,500</u>
At 31 December 2021	<u>2,285,500</u>

The freehold properties in the south of England were revalued on 6 December 2022 by Vail Williams LLP. The basis of the valuation was on an open market basis.

The land in North Lincolnshire was revalued on 13 December 2022 by DDM Agriculture Limited. The basis of the valuation was on an open market basis.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £64,508 (2021: £58,204).

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2022	3,688,706	3,688,706
Revaluation	(336,538)	(336,538)
Additions	4,967,882	4,967,882
Disposals	<u>(4,988,226)</u>	<u>(4,988,226)</u>
At 31 December 2022	<u>3,331,824</u>	<u>3,331,824</u>
Net book value		
At 31 December 2022	<u>3,331,824</u>	<u>3,331,824</u>
At 31 December 2021	<u>3,688,706</u>	<u>3,688,706</u>

Charity

	2022 £	2021 £
Investment properties	2,539,500	2,285,500
Other investments	<u>3,331,824</u>	<u>3,688,706</u>
	<u>5,871,324</u>	<u>5,974,206</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 January 2022	2,285,500
Revaluation	<u>254,000</u>
At 31 December 2022	2,539,500
Provision	
At 31 December 2022	<u>-</u>
Net book value	
At 31 December 2022	<u>2,539,500</u>
At 31 December 2021	<u>2,285,500</u>

The freehold properties in the south of England were revalued on 6 December 2022 by Vail Williams LLP. The basis of the valuation was on an open market basis.

The land in North Lincolnshire was revalued on 13 December 2022 by DDM Agriculture Limited. The basis of the valuation was on an open market basis.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £64,508 (2021: £58,204).

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

Other investments

	Listed investments £	Unlisted investments £	Total £
Cost or Valuation			
At 1 January 2022	3,688,706	1	3,688,707
Revaluation	(336,538)	-	(336,538)
Additions	4,967,882	-	4,967,882
Disposals	(4,988,226)	-	(4,988,226)
At 31 December 2022	<u>3,331,824</u>	<u>1</u>	<u>3,331,825</u>
Net book value			
At 31 December 2022	<u>3,331,824</u>	<u>1</u>	<u>3,331,825</u>
At 31 December 2021	<u>3,688,706</u>	<u>1</u>	<u>3,688,707</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2022	2021	
Subsidiary undertakings					
The Jay Gee Trading Limited Jerry Green Dog Rescue, Broughton, Brigg, North Lincolnshire, DN20 0BJ	United Kingdom	Ordinary	100%	100%	Sale of goods and donated goods to generate income for the benefit of Jerry Green Dog Rescue

Subsidiaries

The profit for the financial period of The Jay Gee Trading Limited was £15,726 (2021 - £9,421) and the aggregate amount of capital and reserves at the end of the period was £30,333 (2021 - £14,608).

18 Stock

	Group 2022 £	2021 £	Charity 2022 £
Other stock	<u>4,161</u>	<u>5,472</u>	<u>-</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

19 Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£ (As restated)	£	£ (As restated)
Trade debtors	1,696	4,015	233	4,015
Due from group undertakings	-	-	80,252	178,323
Prepayments	79,909	75,522	59,858	62,940
Accrued income	186,965	28,934	186,965	28,934
VAT recoverable	12,352	6,469	12,352	6,525
Other debtors	8,360	-	-	-
	<u>289,282</u>	<u>114,940</u>	<u>339,660</u>	<u>280,737</u>

20 Cash and cash equivalents

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Cash on hand	1,154	630	854	325
Cash at bank	<u>1,479,807</u>	<u>1,642,616</u>	<u>1,445,084</u>	<u>1,508,474</u>
	<u>1,480,961</u>	<u>1,643,246</u>	<u>1,445,938</u>	<u>1,508,799</u>

21 Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£ (As restated)	£	£ (As restated)
Trade creditors	25,304	40,915	23,366	36,695
Other taxation and social security	31,846	23,059	29,670	21,827
Other creditors	5,259	-	5,259	-
Accruals	56,401	45,135	52,888	41,626
Deferred income	<u>4,704</u>	<u>4,704</u>	<u>4,704</u>	<u>4,704</u>
	<u>123,514</u>	<u>113,813</u>	<u>115,887</u>	<u>104,852</u>

Deferred income

	2022	2021
	£	£
Deferred income at 1 January 2022	4,704	4,704
Resources deferred in the period	4,704	-
Amounts released from previous periods	<u>(4,704)</u>	<u>-</u>
Deferred income at year end	<u>4,704</u>	<u>4,704</u>

Deferred income relates to rent received in advance.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

22 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Other				
Within one year	84,878	85,873	33,057	44,576
Between one and five years	154,222	171,197	46,595	57,304
After five years	18,750	-	-	-
	<u>257,850</u>	<u>257,070</u>	<u>79,652</u>	<u>101,880</u>

23 Commitments

Group

Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an administered fund. The pension charge represents contributions payable by the charity to the fund.

Contributions outstanding at 31 December 2022 were £5,259 (2021: £4,049), none of which were overdue. Commitments provided for in the accounts amounted to £21,485 (2021 - £18,985). Commitments not provided for in the accounts amounted to £Nil (2021 - £Nil). £Nil relates to pension commitments related to pensions payable to past directors (2021 - £Nil).

24 Contingent assets

Group

The Trustees have been notified by solicitors/executors of numerous estates of bequests that have been made in favour of the charity. The final amounts of the bequests cannot be measured reliably, but the trustees believe this figure to be circa £297,000 (2021: £760,000). None of these bequests have been included in the accounts.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

25 Funds

Group

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
<i>General</i>						
General fund	5,258,621	1,691,873	(1,702,508)	49,960	(35,726)	5,262,220
Trading subsidiary	14,607	358,038	(342,312)	-	-	30,333
	<u>5,273,228</u>	<u>2,049,911</u>	<u>(2,044,820)</u>	<u>49,960</u>	<u>(35,726)</u>	<u>5,292,553</u>
<i>Designated</i>						
Fixed assets	2,783,113	-	-	(4,215)	-	2,778,898
<i>Other</i>						
Revaluation Reserve	2,310,467	-	-	-	(80,806)	2,229,661
	<u>2,310,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80,806)</u>	<u>2,229,661</u>
Total unrestricted funds	<u>10,366,808</u>	<u>2,049,911</u>	<u>(2,044,820)</u>	<u>45,745</u>	<u>(116,532)</u>	<u>10,301,112</u>
Restricted funds						
North Yorkshire Centre	30,200	-	-	(30,200)	-	-
South Lincolnshire Centre	10,156	-	-	(10,156)	-	-
Operating costs funds	-	48,038	(42,649)	(5,389)	-	-
Total restricted funds	<u>40,356</u>	<u>48,038</u>	<u>(42,649)</u>	<u>(45,745)</u>	<u>-</u>	<u>-</u>
Total funds	<u>10,407,164</u>	<u>2,097,949</u>	<u>(2,087,469)</u>	<u>-</u>	<u>(116,532)</u>	<u>10,301,112</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds						
<i>General</i>						
General fund	5,618,379	922,550	(1,694,362)	(19,132)	431,186	5,258,621
Trading subsidiary	5,186	235,886	(226,465)	-	-	14,607
	<u>5,623,565</u>	<u>1,158,436</u>	<u>(1,920,827)</u>	<u>(19,132)</u>	<u>431,186</u>	<u>5,273,228</u>
<i>Designated</i>						
Fixed assets	4,810,478	-	(19,134)	19,132	(2,027,363)	2,783,113
<i>Other</i>						
Revaluation Reserve	2,340,904	-	-	-	(30,437)	2,310,467
	<u>2,340,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,437)</u>	<u>2,310,467</u>
Total unrestricted funds	<u>12,774,947</u>	<u>1,158,436</u>	<u>(1,939,961)</u>	<u>-</u>	<u>(1,626,614)</u>	<u>10,366,808</u>
Restricted funds						
North Yorkshire Centre	30,200	-	-	-	-	30,200
South Lincolnshire Centre	10,156	-	-	-	-	10,156
Operating costs funds	-	31,491	(31,491)	-	-	-
Total restricted funds	<u>40,356</u>	<u>31,491</u>	<u>(31,491)</u>	<u>-</u>	<u>-</u>	<u>40,356</u>
Total funds	<u>12,815,303</u>	<u>1,189,927</u>	<u>(1,971,452)</u>	<u>-</u>	<u>(1,626,614)</u>	<u>10,407,164</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

Charity

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
<i>General</i>						
General fund	5,308,068	1,691,873	(1,702,508)	49,668	(35,726)	5,311,375
<i>Designated</i>						
Fixed assets	2,733,666	-	-	(3,923)	-	2,729,743
<i>Other</i>						
Revaluation reserve	2,310,467	-	-	-	(80,806)	2,229,661
	<u>2,310,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80,806)</u>	<u>2,229,661</u>
Total unrestricted funds	<u>10,352,201</u>	<u>1,691,873</u>	<u>(1,702,508)</u>	<u>45,745</u>	<u>(116,532)</u>	<u>10,270,779</u>
Restricted funds						
North Yorkshire Centre	30,200	-	-	(30,200)	-	-
South Lincolnshire Centre	10,156	-	-	(10,156)	-	-
Operating costs funds	-	48,038	(42,649)	(5,389)	-	-
Total restricted funds	<u>40,356</u>	<u>48,038</u>	<u>(42,649)</u>	<u>(45,745)</u>	<u>-</u>	<u>-</u>
Total funds	<u>10,392,557</u>	<u>1,739,911</u>	<u>(1,745,157)</u>	<u>-</u>	<u>(116,532)</u>	<u>10,270,779</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2021 £	
Unrestricted funds						
<i>General</i>						
General fund	5,648,694	922,542	(1,694,354)	431,186	5,308,068	
<i>Designated</i>						
Fixed assets	4,780,163	-	(19,134)	(2,027,363)	2,733,666	
<i>Other</i>						
Revaluation reserve	2,340,904	-	-	(30,437)	2,310,467	
	<u>2,340,904</u>	<u>-</u>	<u>-</u>	<u>(30,437)</u>	<u>2,310,467</u>	
Total unrestricted funds	<u>12,769,761</u>	<u>922,542</u>	<u>(1,713,488)</u>	<u>(1,626,614)</u>	<u>10,352,201</u>	
Restricted funds						
North Yorkshire Centre	30,200	-	-	-	30,200	
South Lincolnshire Centre	10,156	-	-	-	10,156	
Operating costs funds	-	31,491	(31,491)	-	-	
Total restricted funds	<u>40,356</u>	<u>31,491</u>	<u>(31,491)</u>	<u>-</u>	<u>40,356</u>	
Total funds	<u>12,810,117</u>	<u>954,033</u>	<u>(1,744,979)</u>	<u>(1,626,614)</u>	<u>10,392,557</u>	

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

The specific purposes for which the funds are to be applied are as follows:

Unrestricted general funds are those which can be spent on any activity within the charity's overall objectives.

The revaluation reserve represents the revaluation of the investment properties and investments held by the charity.

The designated fixed asset fund represents the net book value of the land, buildings, motor vehicles and equipment owned and used by the Charity to run its Centres and administer the organisation.

The North Yorkshire Centre restricted fund relates to restricted income received over and above capital expenditure incurred in previous years, this money is held for any future expenditure at the above centre.

The South Lincolnshire Centre restricted fund relates to restricted income received in the form of grants and donations for the construction of a wooden pavilion, to be known as the PawPrint Pavilion, and the renovation of the reception area of the Centre.

The Operating costs restricted fund relates to funds raised for specific running costs of the charity and are matched against the relevant expense in the period.

Transfers between restricted and unrestricted funds have been made where assets have been purchased in accordance with the conditions of the fund but the usage of the asset after purchase is not restricted.

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

26 Analysis of net assets between funds

Group

	Unrestricted funds		Total funds at 31 December 2022
	General	Designated	
	£	£	£
Tangible fixed assets	-	2,778,898	2,778,898
Fixed asset investments	5,871,324	-	5,871,324
Current assets	1,774,404	-	1,774,404
Current liabilities	(123,514)	-	(123,514)
Total net assets	<u>7,522,214</u>	<u>2,778,898</u>	<u>10,301,112</u>

	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	2,783,113	-	2,783,113
Fixed asset investments	5,974,206	-	-	5,974,206
Current assets	1,723,302	-	40,356	1,763,658
Current liabilities	(113,813)	-	-	(113,813)
Total net assets	<u>7,583,695</u>	<u>2,783,113</u>	<u>40,356</u>	<u>10,407,164</u>

Charity

	Unrestricted funds		Total funds at 31 December 2022
	General	Designated	
	£	£	£
Tangible fixed assets	-	2,729,743	2,729,743
Fixed asset investments	5,871,325	-	5,871,325
Current assets	1,785,598	-	1,785,598
Current liabilities	(115,887)	-	(115,887)
Total net assets	<u>7,541,036</u>	<u>2,729,743</u>	<u>10,270,779</u>

	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	2,733,666	-	2,733,666
Fixed asset investments	5,974,207	-	-	5,974,207
Current assets	1,749,180	-	40,356	1,789,536
Current liabilities	(104,852)	-	-	(104,852)
Total net assets	<u>7,618,535</u>	<u>2,733,666</u>	<u>40,356</u>	<u>10,392,557</u>

Jerry Green Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2022

27 Related party transactions

Group

There were no related party transactions in the year.

Charity

During the year the charity made the following related party transactions:

The Jay Gee Trading

(100% owned subsidiary of Jerry Green Dog Rescue)

Intercompany transfers made from the subsidiary to the parent during the year totalled £98,071. At the balance sheet date the amount due from The Jay Gee Trading was £80,252 (2021 - £178,323).

JERRY GREEN DOG RESCUE

England & Wales - Charity number 1155042

Accounts

REGISTERED COMPANY NUMBER: 08611294 (England and Wales)
REGISTERED CHARITY NUMBER: 1155042

Report of the Trustees and
Financial Statements for the Year Ended
31 December 2021
for
Jerry Green Dog Rescue

Jerry Green Dog Rescue

Contents of the Financial Statements
for the Year Ended 31 December 2021

	Page
Report of the Trustees	1 to 11
Report of the Independent Auditors	12 to 15
Consolidated Statement of Financial Activities	16
Consolidated Statement of Financial Position	17
Consolidated Statement of Cash Flows	18
Notes to the Statement of Cash Flows	19
Notes to the Financial Statements	20 to 36

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2021

The Trustees are pleased to present their annual report together with the consolidated financial statements of the charity and its subsidiary for the year ended 31 December 2021, which are also prepared to meet the requirements for a Directors' Strategic Report and accounts for Companies Act purposes.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Company Status

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association. The liability of the members in the event of the company being wound up is limited to £10. The company is a registered charity and acts entirely as a non-profit making organisation.

Objectives and Activities

When Jerry Green established our organisation back in 1961, he wanted to revolutionise the quality of life for rescue dogs. He believed all dogs deserved a good life and a safe, loving home. But Jerry Green was not only interested in dogs locally. He wanted the good practices he established to influence other dog rescue centres and set up a charity that didn't just provide a centre but was an organisation that promoted more humane treatment of all dogs, opposed vivisection and would campaign and lead public education accordingly. So, as we build an organisation that is fit for the 21st century we acknowledge that society has moved on and we know more about dogs and other animals in terms of their sentience and welfare needs, so we have reiterated the values of Jerry Green and endeavour to place them in a modern setting.

Our primary aim

Jerry Green Dog Rescue exists to provide a safe place for homeless dogs and to seek new loving places for them to live. We pioneer and provide the highest standards of welfare for the dogs in our care. A Jerry Green Dog is always a Jerry Green Dog and we stand ready to provide support and care for all our dogs throughout their lives. We are a family that shares and enjoys the good times with our dogs and their adopters and we are there through sadder times when our dogs and our adopters need us most. We articulate and campaign for the humane treatment of dogs everywhere.

Our Intake criteria

Dogs will be accepted at the earliest opportunity. Where accommodation is not available dogs will be put on a waiting list or referred to relevant, alternative and appropriate organisations. Other measures such as fostering is employed to facilitate a dog coming into the charity's care. Stray dogs presented by members of the public to Jerry Green Dog Rescue will be taken; every effort will be made to reunite a dog with its owner. Immediate contact will be made with the relevant local authority, to ensure that the organisation discharge their legal obligation to the Clean Neighbourhood and Environments Act 2005. Stray dogs will be rehomed in accordance with current legislation and the charity's Rehoming Policy.

Jerry Green Dog Rescue

Report of the Trustees **for the Year Ended 31 December 2021**

Our rehoming policy

Jerry Green Dog Rescue is a rehoming organisation; all dogs that are assessed as suitable, will be rehomed as expediently as is possible using the Meet&Match® Process. We take a flexible, adaptable and non-judgemental approach to rehoming, using the tools and training provided to ensure that each applicant is assessed consistently, and effectively, thereby ensuring that appropriate homes are found for the dogs in our care. We engage with all potential adopters in accordance with Jerry Green Dog Rescue Engagement Policy. Every potential opportunity to rehome a dog will be exploited and maximised. Rehoming Centres will actively collaborate during the rehoming process. Every Jerry Green Dog Rescue dog, once assessed as rehomeable, will be afforded every possibility to be promoted and advertised by the staff, in so doing, facilitating expedient rehoming. We will continue to offer on-going support and guidance after rehoming; Jerry Green Dog Rescue commits to positive long-term supporter relationships, working to the ethos “once a Jerry Green Dog, Always a Jerry Green Dog”. Jerry Green Dog Rescue will adopt their dogs to new homes, and will always guarantee to take back into our care any dog, that for whatever reason, is no longer able to be homed with the adopter.

Our philosophy

- Every dog that enters a Jerry Green Dog Rescue Centre will receive the highest standard of care and welfare.
- Our dogs will be found loving homes appropriate to their needs through high welfare Meet&Match® processes.
- No dog will be put to sleep except when it is the only humane option.
- We will retain the ownership of all our dogs and will recover them if their welfare is at risk.
- We will support all our adopters and fosterers so they can always be confident the best advice and assistance is always available to them.
- We will raise public awareness of the benefits and responsibilities of giving a loving home to a dog.
- We will not allow our dogs to be used in activities that put their welfare, or the welfare of other animals, at risk. (This includes, but not exclusively, racing, fighting, hunting, shooting, circuses or other forms of public entertainment that involves unnatural dog behaviour).
- We do not support cosmetic surgical procedures, including tail docking.
- No dog chooses to be born. Every puppy bred or farmed for profit means there is one home fewer for a dog awaiting adoption at our centres. Society has a duty to be responsible about the number of dogs bred and to limit numbers to those who can be properly homed and cared for. We will raise public awareness that thousands of dogs are in rescue centres whilst breeders continue to add to an already oversized dog population.
- We will raise public awareness of the welfare consequences of irresponsible breeding and puppy farms.
- We do not support the breeding of dogs with known genetic deformities.
- We will not participate in, or allow our dogs to participate in formal dog shows that involve breeds with known genetic deformities.
- We support the full implementation of the RSPCA roadmap to improve the genetics of pedigree breeding.
- We respect and continue to support Jerry Green's anti-vivisection beliefs especially relating to the use of dogs in experimentation.
- We will not engage with, or invest in, organisations or individuals who compromise the welfare of animals or engage in activities contrary to these core principles.

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2021

How our activities deliver public benefit

The Trustees have a due regard to the Charity Commission guidance on public benefit.

- For the benefit of the public, to relieve the suffering of dogs in need of care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviours towards dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage and to educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering among dogs.

GROUP STRATEGIC REPORT

Achievement and Performance

In 2021, the landscape in animal welfare, coupled with owner relinquishment decisions, continued to place pressures on the Charity. Whilst the dog numbers coming in to the Charity reduced, those coming into our care were requiring significantly more support, training and medical intervention. As the care needs of the dogs significantly increased, so did the costs of caring for them. Moreover, managing our operations due to the continued effect of the COVID pandemic, saw us having to reduce our capacity due to staffing challenges, and included us having to temporarily close two centres through this time.

In total, we took in 297 dogs and rehomed 297. Due to us having a fluid approach to rehoming and adapting our processes to move dogs as quickly as we can through their journey with the Charity, we have achieved an average length of stay of 39 days. Comparing this to 47.5 days in 2020 demonstrates just how much has been achieved by the hard work and commitment of our operational teams and volunteers.

Using our innovative Meet Match® process to rehome our dogs, striving to get the correct match first time, the success of this process is shown in the continued year on year reduction in our returns rate, now at 2.02% (2020: 2.08%, 2019: 3.63%, 2018: 5.94%).

In 2021 we continued to adapt our processes to support pets and their people. Using our Home from Home Scheme to support dogs on their journey to a new owner, we recognise that being in kennels is not always the best place for dogs. Putting animal welfare at the forefront, the provision of this service means that dogs can stay in their home during the process. Fostering, and foster to adopt have been a focus for us, ensuring that we adapt to the needs of the individual dog and customer at all times.

We have been active in supporting our community and the pets that live within them. Using our resources carefully to provide food, preventative treatment and help to those who are struggling to meet the care needs of their pets but do not want to relinquish them for rehoming. We have supported owners for end of life care and decisions, where they are financially unable to do so, ensuring that pets are respected at the end of their life. We have created relationships with community food banks, homeless charities and local authority departments.

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2021

GROUP STRATEGIC REPORT
FUNDRAISING & COMMUNICATIONS

Jerry Green Dog Rescue continues to rely largely on the donations from and support of our donors, volunteers and stakeholders. Throughout 2021 we have faced increased challenges, throughout another unprecedented year, not least being bereaved through the sudden loss of a key member of the Senior Management Team. The fundraising team has further developed online platforms and sponsorship schemes to raise funds and engagement with our online community, hosting online events and campaigns to provide much valued support and income. Jerry Green Dog Rescue continues to benefit from ongoing relationships with grant making trusts and corporate supporters.

The income generation department consisting of: Fundraising, Supporter Care, Marketing, Retail and Volunteering, continues to expend revenue channels for the charity and are fully committed to developing sustainable income. These teams are led by the Head of Income Generation.

The Charity is registered with the Fundraising Regulator and has not used the services of a third party professional fundraiser in 2021. In accordance with the Code of Fundraising Practice provided by the Fundraising Regulator, the Charity ensures that everyone acting on its behalf does so “in aid” of our cause. The Charity is not aware of any complaints or failure by the Charity or anyone acting in our behalf to comply with fundraising standards or scheme for fundraising regulation in force over the past year. When the Charity undertakes public collections all volunteers and staff are fully apprised of the relevant fundraising regulations and behaviour required with members of the public.

Principal risks and uncertainties.

The Senior Management Team have developed an organisational risk register which is regularly reviewed. Areas of concern are escalated to the Trustees. This register identifies the areas of risk to our business. The major risks identified relate to specific operational areas of the charity and its finances and are considered to be:

- Information Technology (IT)
- We have an IT support contract and take two daily backups of data, one of which is held offsite.
- Fire/disaster
- We have a disaster recovery plan to enable dogs to be moved to other centres to ensure business continuity.
- Loss of reputation/negative publicity
- All staff and volunteers receive thorough inductions and are made aware of our Core Principles, operational protocols, data protection and compliance issues. Employee and volunteer handbooks are in place. Regular training and updates are provided to staff and volunteers. Comprehensive insurance is in place together with media and crisis management protocols.
- Reduced income
- Short term and longer-term fundraising strategies and business plans are in place, which look to build a diverse range of revenue streams. Regular reviews of income and performance take place.

Jerry Green Dog Rescue

Report of the Trustees **for the Year Ended 31 December 2021**

GROUP STRATEGIC REPORT **FINANCIAL REVIEW**

At the close of 2021 the operational position demonstrated a deficit of £781,526 compared with an operational deficit of £667,534 in 2020. Including the returns on fixed asset investments the position was a deficit of £380,777 compared with a surplus of £200,080 in 2020.

The overall deficit for the year has arisen due to significant falls in the level of legacy income and investment gains in the year which combined have fallen by £866,633 compared to 2020 as detailed below. Unfortunately, this fall in income has more than offset the cost savings achieved in the year whereby expenditure has fallen by £387,045 compared to 2020.

The Jay Gee Trading Limited recorded a small profit of £9,421 compared with £3,057 in 2020.

Income

Total operational income for the year was £1,190,254 (2020: £1,691,291).

Fundraising income

In 2021 we were awarded £459,295 in legacy gifts compared to £859,063 in 2020, this accounts for a significant proportion of the fall in income for the year and reflects the unpredictable nature of legacy income. Total donations and legacies income received in 2021 was £724,970, a reduction of £506,562 on the 2020 figure of £1,231,532 largely as a result of the fall in legacy gifts.

Gains on investments in the year were £400,749 compared with £867,614 in 2020.

Expenditure

Total expenditure for the year 2021 was £1,971,780 compared to £2,358,825 in 2020.

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2021

GROUP STRATEGIC REPORT

Investments

The total value of the equity and bond portfolio at the year-end was £3,688,706. During 2021 no draw down of investments were required to supplement income to cover expenses. Over 2021 the investments generated a return of 8.7%.

Investment Properties

Our investment properties generated £58,204 in rental income, an expected reduction from 2020: £71,378 due to investment properties which were sold in 2020.

Reserves Policy

The Trustees' policy is to invest the reserve fund so as to minimize risk but maintain accessibility to the funding. Surplus monies are deposited in a Managed Investment Fund. The Trustees regularly review these investments to maximize the return on investments held by the Charity whilst ensuring this is done within the portfolio risk framework and in the context of the current global economic climate. The Trustees also seek to ensure that the investment portfolio does not conflict with the Core Principles of the Charity.

The charity's work of rescuing and rehoming dogs and the need to continue to refurbish the older facilities at our centres requires ongoing financial commitment and investment. The Trustees regularly review the charity's requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that the ideal level of reserves as at 31 December 2021 would be 12 months running costs, £2,400,000, and this level is maintained due to investments cited above. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income, adequate working capital to cover core cost, and will allow the charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

The Balance sheet remains strong with total funds of £12,434,526. Free reserves being unrestricted funds less fixed assets and investment properties amounted to £5,298,192. The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that the charity is a going concern. The Reserves Policy has been reviewed and approved by the Trustees.

Qualifying Third Party Indemnity Provisions

Qualifying third party provisions made by the charity are in force for the benefit of the trustees.

Staffing

The total number of staff at the end of 2021 is 61 compared to 53 December 2020, this is as a result of the expansion of the retail and fundraising team.

By centre, the number of full and part time staff at the end of December 2021 is:

North Lincolnshire	5 (reduced due to maintenance moving to CO dept)
Nottinghamshire	8
East Yorkshire	10
South	9.5 (this includes a staff member who also sits in FRG
Lincolnshire	PT/PT)
Fundraising	9.5 (this includes a staff member who also sits in FRG
	PT/PT)
Retail	8
Central Office	11 (including Senior Management Team of CEO, DCEO, Head of Income Generation, Central Office Manager and Finance Manager and maintenance)

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2021

Staffing – continued

Jerry Green Dog Rescue adapted the Volunteer Process in response to the 2022-2027 Volunteer Strategy, the main adaptation is – Volunteer Passport. JGDR can report that 74 volunteers have transitioned through the passport process and are now actively volunteering throughout the charity with fluidity and ease of transition. A thorough data cleansing has taken place in compliance with GDPR.

Please note for the purpose of this report, the figure (74) does not include active student placements through partnered education providers. Additionally, 20 volunteers are currently engaged to commence the induction/passport process. Our volunteers provide assistance in all areas of the charity including administration, dog walking, fundraising, charity shops and helping out at events. We are immensely grateful for the time and commitment our volunteers give to the Charity, and we certainly could not achieve all that we do without them.

GROUP STRATEGIC REPORT

Future Plans and COVID-19

In 2022 we will adapt to the demand placed on us, supporting pets and their people. We will continue to work to fulfil our primary goal offering the best welfare that we can, meeting the code of practice of the Association of Cats and Dogs Home, preparing ourselves for future legislation of animal welfare organisations. Our focus will be on supporting dogs and their people, adapting our processes to their needs so that, where possible, dogs can stay in their home, to complete their rehoming journeys. Where this is not possible we will offer the highest level of care and compassion for dogs spending their journey in a kennel environment, ensuring they have an individual care plan to ensure their physical and emotional needs are met. We will be proactive in recruiting volunteers to foster our dogs and help in our centres.

The implementation of the volunteer passport will increase the capacity for Income Generation to facilitate face-to-face fundraising as well as reduce staffing costs in retail. Fundraising has a clear strategic direction to increase challenge fundraising, digital revenue, and diversify our legacy marketing and ask. Digital transformation programs will see income generation undertake tendering processes for both the website and CRM system, allowing supporter care engagement to become more fluid and efficient. New platforms will also be more cost-effective. Income Generation is set to increase income from last year and perform as predicted in the 2022 budget.

The sustainability of JGDR continues to be at the forefront of our minds and work continues to reduce overheads through the restructure of operations following the closure of North Yorkshire in 2020. Maintaining a healthy cash-flow to support activities in 2021 negated the need to access investment funds as per the previously stated commitments; the portfolio will be managed to maintain reserves and planned infrastructure growth actioned when funds, and matched funding from fundraising, can be achieved.

JGDR, like many charities, will feel the impact of the pandemic over more than one financial year however, we have achieved some cost savings and, with the recruitment of a Finance Manager and the work already undertaken we are in a stronger position with the transparency and clarity in our financial reporting; our business planning predicts a continued reduction of deficit as we continue to implement our Income Generating Strategies.

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE & MANAGEMENT

The Charity is controlled by its governing document, memorandum and articles, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The strategic and policy decisions of the charity are taken by the Board of Trustees. At present the board has five members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for running the charity rests with the Chief Executive Officer to whom a senior management team comprising a variety of operational and managerial disciplines reports to.

Staff remuneration is reviewed annually and considers the current financial performance of the charity, statutory requirements in respect of minimum/living wage limits and comparable pay rates within the charity sector.

Recruitment and appointment of new trustees

The current Trustee Board covers a wide range of skills including:

- Finance
- Accounting
- Business Management
- Dog Welfare
- HR
- Public Affairs
- Education
- Coaching

Where the Board recognises a skill shortage an open recruitment process is held. Applicants will then go through a selection process involving Trustees with support from the management team. All Trustees receive an induction into the Charity and governance and financial information in accordance with Charity Commission guidelines. The Trustees keep under review their own training needs with opportunities for them to participate in external events.

The charity is in the process of reviewing the requirements needed to adopt the Charity Governance Code following which any recommendations to adopt this guidance will be discussed in full by the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08611294 (England and Wales)

Registered Charity number

1155042

Registered office

Jerry Green Dog Rescue
Broughton
BRIGG
North Lincolnshire
DN20 0BJ

Trustees

Mr I A Cawsey	
Mr P McCartan	Ms J Chudley
Mr A P Robinson	Miss L F Hewison

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Nicholsons Audit
Statutory Auditors
Newland House
The Point
Weaver Road
LINCOLN
Lincolnshire
LN6 3QN

Bankers

Natwest Bank
Scunthorpe Branch
119 High Street
SCUNTHORPE
North Lincolnshire
DN15 6LT

Solicitors

Gosschalks
Queens Gardens
HULL
Humberside
HU1 3DZ

Jerry Green Dog Rescue

Report of the Trustees **for the Year Ended 31 December 2021**

Chairman's Report

Welcome to this review of our year at Jerry Green Dog Rescue.

During 2021 we, like many animal rescue charities, continued to face unprecedented challenges in responding to the ongoing effects of the Covid pandemic. Sadly, our resilience was further challenged this year by the unexpected death in November of Martina Martin a well-respected member of the Senior Management Team. Martina's role as Finance and Data Officer was key to the work being undertaken to bring the Charity back to a sustainable operating position and her loss provided a significant challenge to the team. As we move into 2022 our work in this key area continues with the appointment of a qualified chartered accountant, in an enhanced role, which will support the team and the Board of Trustees with directional advice, and provision of high quality financial data whilst encompassing all finance related tasks and activities.

As Trustees we are very conscious of the debt of gratitude we owe to our donors and those who remember us in their wills. We simply cannot exist without this generosity. We are mindful that donors' money is precious so we are determined to control expenditure while committing to investing in both dog welfare and in building sustainable income streams to address our deficit.

Despite the challenging environment in which we work, we continue to maintain operational levels that compare positively with the other similar organisations. As is reported across the sector, the dogs we are seeking to rehome come to us with more complex needs, both behavioural and medical, thus requiring a much longer stay before they are available for rehoming. By adapting our Meet&Match® process, Virtual Re-homing has seen positive results with the extended timeframe providing a window of support for some of our more complex cases.

The Retail Strategy has seen us increase our high street presence with the opening of our 3rd store with a furniture outlet; development of a community hub and retail outlet in 2022 will bring our 4th store on stream. Our on-line presence also continues to develop, now incorporating Ebay Sales and Vinted. The Charity shops have continued to operate when regulations have allowed it, not only raising much needed funds to help us continue our work, but also in providing a focal point for raising awareness of our work and developing retail related social media.

Our Trustees have an onerous responsibility to ensure the administration and management of the charity is fit for purpose and that we work to the charitable purpose we were created to deliver. Each Trustee brings a particular skill set, passion and commitment to Jerry Greens and all do it on a voluntary basis. I would like to take this opportunity to thank each of them for their contributions.

Finally, on behalf of all the Trustees and staff, I would like to thank our volunteers, friends and everyone else who has supported us this year. We are tremendously grateful for your loyalty and with your continuing support we can ensure that the dogs in our care get the best welfare and enables us to do all that we can to find a loving home for them.

Ian Cawsey

Chair of the Board of Trustees

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Jerry Green Dog Rescue for the purposes of company law) are responsible for preparing the Report of the Trustees including the Strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and the group 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware:

- there is no relevant audit information (as defined by Section 418 of the Companies Act) of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

The auditors, Nicholsons Audit, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 8 July 2022 and signed on the board's behalf by:

Mr I A Cawsey - Trustee

Jerry Green Dog Rescue

Report of the Independent Auditors to the Members of Jerry Green Dog Rescue

Opinion

We have audited the financial statements of Jerry Green Dog Rescue (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the Report of the Trustees. The other information comprises the information included in the Report of the Trustees, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Jerry Green Dog Rescue

Report of the Independent Auditors to the Members of Jerry Green Dog Rescue

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statement themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees (incorporating the strategic report and the chairman's report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities set out on page 11, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Jerry Green Dog Rescue

**Report of the Independent Auditors to the Members of
Jerry Green Dog Rescue**

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are those that relate to the reporting framework (Charities SORP 2019 (FRS 102)), the Companies Act 2006, the Charities Act 2011 and the tax compliance as relevant to charities.

We understood how the charitable company is complying with those frameworks by making enquiries of management and those charged with governance, and we corroborated our enquiries by reviewing board minutes and reviewing third party correspondence, including correspondence with HMRC, Companies House and the Charity Commission.

We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur by meeting with management to understand where they considered there was susceptibility to fraud. We considered the controls the charitable company has established to address risks identified, or that otherwise prevent, deter and detect fraud and also reviewed how these had operated in the year, particularly given the changes to the systems as a result of remote working which was required as a response to COVID 19 to ensure that the systems continued to operate effectively and as expected.

Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk along with procedures to identify non-compliance with such laws and regulations identified in the paragraphs above along with areas where management override of controls may be relevant. These procedures included assessing the appropriateness of presentation of separately disclosed items with a focus on manual journals and journals indicating large or unusual transactions based on our understanding of the charitable company. These procedures were designed to provide reasonable assurance that the financial statements were free from material fraud or error.

We also considered the risk associated with legacy recognition along with completeness of income more generally by the charitable company and due to the potential impact on the accounts additional work was targeted in these areas.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The audit was planned to ensure that the more complex areas were performed by more experienced members of the audit team and there were no areas of the audit which were considered to require external experts to be appointed by the audit team.

The audit of all component parts of the group has been undertaken by the same audit team thus ensuring that any matters pertaining to the overall group audit have been able to be identified and addressed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Jerry Green Dog Rescue

**Report of the Independent Auditors to the Members of
Jerry Green Dog Rescue**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Emma Murray (Senior Statutory Auditor)
for and on behalf of Nicholson's Audit
Statutory Auditors
Newland House
The Point
Weaver Road
LINCOLN
Lincolnshire
LN6 3QN

Date: 29 July 2022

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities, (Incorporating consolidated Income and Expenditure Account) for the Year Ended 31 December 2021

		Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	693,479	31,491	724,970	1,231,532
Charitable activities					
Charitable activities	6	70,161	-	70,161	75,001
Other trading activities	3	252,787	-	252,787	201,898
Investment income	4	100,202	-	100,202	133,844
Other income	5	42,134	-	42,134	49,016
Total		1,158,763	31,491	1,190,254	1,691,291
EXPENDITURE ON					
Raising funds	7	194,417	-	194,417	253,086
Costs of other trading activities	7	229,537	-	229,537	162,567
Charitable activities					
Charitable activities	8	1,516,335	31,491	1,547,826	1,943,172
Total		1,940,289	31,491	1,971,780	2,358,825
Net gains on investments		400,749	-	400,749	867,614
NET (EXPENDITURE)/INCOME		(380,777)	-	(380,777)	200,080
Net movement in funds		(380,777)	-	(380,777)	200,080
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		12,774,947	40,356	12,815,303	12,463,882
Prior year adjustment	24	-	-	-	151,341
		12,774,947	40,356	12,815,303	12,615,223
TOTAL FUNDS CARRIED FORWARD		12,394,170	40,356	12,434,526	12,815,303

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

The notes form part of these financial statements.

Jerry Green Dog Rescue

Consolidated Statement of Financial Position **At 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds as restated £
FIXED ASSETS					
Tangible assets	15	4,810,478	-	4,810,478	4,827,540
Investments					
Investments	16	3,688,706	-	3,688,706	3,393,422
Investment property	17	<u>2,285,500</u>	<u>-</u>	<u>2,285,500</u>	<u>2,595,500</u>
		10,784,684	-	10,784,684	10,816,462
CURRENT ASSETS					
Stocks	18	5,472	-	5,472	2,869
Debtors	19	114,998	-	114,998	789,507
Investments	17	-	-	-	352,758
Cash at bank		<u>1,602,890</u>	<u>40,356</u>	<u>1,643,246</u>	<u>954,641</u>
		1,723,360	40,356	1,763,716	2,099,775
CREDITORS					
Amounts falling due within one year	20	(113,874)	-	(113,874)	(100,934)
NET CURRENT ASSETS		<u>1,609,486</u>	<u>40,356</u>	<u>1,649,842</u>	<u>1,998,841</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,394,170</u>	<u>40,356</u>	<u>12,434,526</u>	<u>12,815,303</u>
NET ASSETS		<u>12,394,170</u>	<u>40,356</u>	<u>12,434,526</u>	<u>12,815,303</u>
FUNDS	22				
Unrestricted funds				5,322,675	5,653,880
Investment revaluation funds				2,310,467	2,340,904
Designated funds				4,761,028	4,780,163
Restricted funds				<u>40,356</u>	<u>40,356</u>
TOTAL FUNDS				<u>12,434,526</u>	<u>12,815,303</u>

The financial statements were approved by the Board of Trustees on 8 July 2022 and were signed on its behalf by:

Mr I A Cawsey - Trustee

The notes form part of these financial statements.

Jerry Green Dog Rescue

Consolidated Statement of Cash Flows
for the Year Ended 31 December 2021

		2021	2020
	Notes	£	as restated £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(49,263)</u>	<u>(1,421,668)</u>
Net cash provided by (used in) operating activities		<u>(49,263)</u>	<u>(1,421,668)</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(72,853)	(385,027)
Purchase of fixed asset investments		(301,939)	(3,183,445)
Sale of tangible fixed assets		500	-
Sale of fixed asset investments		508,501	3,682,051
Sale of investment property		782,760	1,262,100
Disposal of current asset investment		-	654,500
Net cash movement of investments		(221,099)	46,175
Interest received		195	343
Dividends received		<u>41,803</u>	<u>62,123</u>
 Net cash provided by (used in) investing activities		<u>737,868</u>	<u>2,138,820</u>
 Change in cash and cash equivalents in the reporting period		 688,605	 717,152
Cash and cash equivalents at the beginning of the reporting period		<u>954,641</u>	<u>237,489</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>1,643,246</u></u>	<u><u>954,641</u></u>

The notes form part of these financial statements.

Jerry Green Dog Rescue

Notes to the Consolidated Statement of Cash Flows
for the Year Ended 31 December 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	as restated £
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(380,777)	200,080
Adjustments for:		
Depreciation charges	85,957	93,394
Gain on investments	(283,778)	(1,033,384)
(Profit)/loss on disposal of fixed assets	3,458	-
Interest received	(195)	(343)
Dividends received	(41,803)	(62,123)
Realised (profit)/loss on disposal of investments	(116,971)	73,018
(Increase)/decrease in stocks	(2,603)	13,492
(Increase)/decrease in debtors	674,509	(652,362)
Increase/(decrease) in creditors	<u>12,940</u>	<u>(53,440)</u>
Net cash provided by (used in) operating activities	<u><u>(49,263)</u></u>	<u><u>(1,421,668)</u></u>

Cash and cash equivalents consists of:

Cash at bank and in hand	<u>1,643,246</u>	<u>954,641</u>
Cash and cash equivalents at the end of the reporting	<u><u>1,643,246</u></u>	<u><u>954,641</u></u>

The notes form part of these financial statements.

Jerry Green Dog Rescue

Notes to the Financial Statements **for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

Consolidation of subsidiary undertakings

The Group financial statements consolidate the financial statements of the Charity and its subsidiary. As permitted by S408 of the Companies Act 2006, the income and expenditure account of the parent company is not presented as part of these financial statements.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated by the directors and are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable in the circumstances.

Tangible fixed asset lives and residual values

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. Judgement is applied in determining the residual values of fixed assets by assessing the amount that the company would currently obtain for disposing of the asset in the condition it is expected to be in at the end of its useful life. The estimation of useful lives is based on historic performance as well as expectations about future use. Useful lives are reviewed to reflect current estimates of technological advancement, future investment policy, economic utilisation and the physical condition of the asset.

Investment property

The directors are of the opinion that the estimation technique used to determine these property values are at fair value and would not be materially different to the value had a formal valuation being carried out.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Donations and sundry income are brought into account once the value can be accurately ascertained, is certain to be received and the charity is entitled to it. The figures are shown gross and include material gifts in kind at their fair value. Where a fair value cannot be made due to no direct evidence, then a cost to the donor amount is used.

Grants are included in the Statement of Financial Activities on a receivables basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income.

Jerry Green Dog Rescue

Notes to the Financial Statements **for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES – continued

When entitlement occurs before income is received, the income is accrued. Capital grants are recognised when receivable and are not deferred over the life of the asset on which they are expended. Unspent amounts of capital grant are reflected in the balance sheet in restricted funds.

The charity benefits from time given by a number of volunteers across the different Centres. In accordance with the Charities SORP (FRS 102), the time offered by these volunteers is not recognised but information about their contribution is detailed with the trustees' annual report.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs relating to the running of the Central Office are classified as support costs and allocated wholly to charitable activities on the basis that this would be the most appropriate method.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold and short leasehold property	- 2% and 25% on cost
Improvements to property	- 2% and 10% on cost
Plant and machinery, Fixtures and fittings and Office equipment	- 25% on cost
Motor vehicles	- 25% on cost

Freehold land is not depreciated.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in the fair value is transferred to the unrestricted reserves.

Investment assets

The investments in loan stock, bonds, equities and trust funds show trade positions and valuations normally using prices obtained from an independent pricing source. The price type used may vary depending on asset class and liquidity source. Funds/unit trusts are generally priced on a net asset value basis. Structured products are valued on a market to market basis.

The investment held in The Jay Gee Trading Limited is valued at cost.

Any aggregate surplus or deficit arising from changes in the valuation of investments is recognised in the SOFA.

Investment income

Investment income on funds held is included when interest and dividends are receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the income paid or payable.

Jerry Green Dog Rescue

Notes to the Financial Statements – continued **for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES – continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Corporate donations of stock are valued at the cost the charity would incur if they were to purchase the goods.

Going concern

The charity is a going concern entity and there are no issues in relation to this.

Current asset investments

Current asset investments are assets held for resale and are stated at their fair value.

Taxation

The charity is exempt from corporation tax and VAT on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases

Operating lease income from investment properties is recognised in profit or loss on a straight-line basis over the period of the lease.

Financial Instruments

Financial assets and liabilities are recognised when the company becomes party to the contractual provisions of the financial instrument. Basic financial instruments held comprise cash and cash equivalents, trade and other debtors, trade and other creditors, loans and borrowings.

Cash and cash equivalents include cash in hand, deposits held with banks and other short-term liquid investments with original maturities of three months or less and these are measured at transaction price.

Trade and other debtors that are short term are recognised at transaction price, including any transaction costs, less any provision for impairment. Where a financial asset constitutes a financing transaction it is initially and subsequently measured at the present value of future payments, discounted at a market rate of interest.

Trade and other creditors, loans and borrowings are initially measured at transaction price, including any transaction costs, and are subsequently measured at amortised cost. Amounts that are payable within one year are measured at the undiscounted amount expected to be payable. Where a financial liability constitutes a financing transaction it is initially and subsequently measured at the present value of future payments, discounted at a market rate of interest.

Jerry Green Dog Rescue

Notes to the Financial Statements – continued for the Year Ended 31 December 2021

2. DONATIONS AND LEGACIES

	2021	2020 as restated
	£	£
Donations	236,350	246,842
Legacies	459,295	859,063
Grants	<u>29,325</u>	<u>125,627</u>
	<u>724,970</u>	<u>1,231,532</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Covid funding	2,444	119,777
Grants received in relation to the furtherance of charitable activities	<u>26,881</u>	<u>5,850</u>
	<u>29,325</u>	<u>125,627</u>

The income from donations, legacies and grants was £724,970 (2020: £1,231,532) of which £31,491 was restricted (2020: £Nil) and £693,479 unrestricted (2020: £1,231,532).

3. OTHER TRADING ACTIVITIES

	2021	2020 as restated
	£	£
Centre income	22,215	28,626
Fundraising events	1,866	18,563
Government Covid grants	12,706	20,000
Lottery and grand draw	14,596	17,528
Enterprise income	46,672	47,254
Shop sales	154,629	69,744
Sponsorship	<u>103</u>	<u>183</u>
	<u>252,787</u>	<u>201,898</u>

4. INVESTMENT INCOME

	2021	2020 as restated
	£	£
Rents received	58,204	71,378
Fixed asset investment income	41,803	62,123
Deposit account interest	<u>195</u>	<u>343</u>
	<u>100,202</u>	<u>133,844</u>

5. OTHER INCOME

	2021	2020 as restated
	£	£
Commission received	28,498	25,116
Miscellaneous income	<u>13,636</u>	<u>23,900</u>
	<u>42,134</u>	<u>49,016</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

6. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	as restated £
Adoption fees	Charitable activities	<u>70,161</u>	<u>75,001</u>
		<u>70,161</u>	<u>75,001</u>

7. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	as restated £
Staff costs	113,090	129,654
Postage and stationery	6,177	11,137
Sundries	861	380
Promotional and website costs	14,905	22,511
Telephone	1,916	2,089
Subscriptions	7,506	2,599
Repairs and renewals	11,790	8,842
Training and conference	45	919
Motor expenses	2,236	1,276
Bad debts	-	669
Support costs	-	43,871
	<u>158,526</u>	<u>223,947</u>

Other trading activities

	2021	2020
	£	as restated £
Trading subsidiary costs	226,801	162,567
Lottery expenses	<u>2,736</u>	-
	<u>229,537</u>	<u>162,567</u>

Investment management costs

	2021	2020
	£	as restated £
Portfolio management	34,492	27,633
Rent management	<u>1,399</u>	<u>1,506</u>
	<u>35,891</u>	<u>29,139</u>

Aggregate amounts	<u>423,954</u>	<u>415,653</u>
-------------------	----------------	----------------

Jerry Green Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

8. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 9)	Totals
	£	£	£
Charitable activities	<u>1,054,814</u>	<u>493,012</u>	<u>1,547,826</u>

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	<u>358,098</u>	<u>5,982</u>	<u>128,932</u>	<u>493,012</u>
	<u>358,098</u>	<u>5,982</u>	<u>128,932</u>	<u>493,012</u>

The management support costs represent the cost of running the Central Office and are wholly allocated to charitable activities.

Support costs, included in the above, are as follows:

	2021	2020 as restated
	Total activities	Total activities
	£	£
Wages	284,233	250,336
Social security	22,523	19,340
Pensions	5,279	4,271
Insurance	14,301	10,637
Light and heat	241	456
Telephone	5,490	10,215
Postage and stationery	4,330	3,041
Sundries	1,306	1,044
Repairs and renewals	16,012	16,842
Motor expenses	5,712	4,441
Travelling and subsistence	276	658
Subscriptions	666	1,326
Training costs	434	1,035
Promotional costs	6,567	7,038
Protective clothing and cleaning	788	1,491
Input vat recovered	(10,060)	-
Bank charges	5,982	5,834
Auditors' remuneration	7,000	7,000
Auditors' remuneration for non audit work	16,597	18,313
Legal and professional	<u>105,335</u>	<u>168,798</u>
	<u>493,012</u>	<u>532,116</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020 as restated
	£	£
Auditors' remuneration	9,150	9,150
Auditors' remuneration for non audit work	19,140	19,313
Depreciation - owned assets	85,957	93,394
(Surplus)\deficit on disposal of fixed asset	3,458	-
Profit on sale of investment property	120,002	846,100
Profit/(loss) on investments	<u>280,747</u>	<u>21,514</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There was no Trustee remuneration paid for the year ended 31 December 2021 (2020: £NIL)

Trustees' expenses

There were no Trustee expenses reimbursed for the year ended 31 December 2021 (2020: £NIL)

12. TAXATION

Analysis of the tax charge

The tax charge on the trading company profit for the year was as follows:

	2021	2020 as restated
	£	£
Current tax:		
UK corporation tax	<u>1,234</u>	<u>-</u>
Tax on profit	<u>1,234</u>	<u>-</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. STAFF COSTS

	2021	2020 as restated
	£	£
Wages and salaries	1,067,755	1,270,379
Social security costs	80,562	93,148
Other pension costs	<u>18,985</u>	<u>22,300</u>
	<u>1,167,302</u>	<u>1,385,827</u>

The key management personnel of the parent charity, comprise of the trustees, the Chief Executive Officer, Deputy Chief Executive Officer and the senior management team. The total employee benefits of the key personnel of the charity amounted to £219,441 (2020: £199,240).

The average monthly number of employees during the year was as follows:

	2021	2020
Central office	9	11
North Lincolnshire	7	13
North Yorkshire	-	6
Nottinghamshire	8	12
East Yorkshire	10	11
South Lincolnshire	9	9
Fundraising	9	4
Retail	<u>6</u>	<u>-</u>
	<u>58</u>	<u>66</u>

No employees received emoluments in excess of £60,000.

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,231,532	-	1,231,532
Charitable activities			
Charitable activities	75,001	-	75,001
Other trading activities	201,898	-	201,898
Investment income	133,844	-	133,844
Other income	49,016	-	49,016
Total	1,691,291	-	1,691,291
	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	253,086	-	253,086
Costs of other trading activities	162,567	-	162,567
Charitable activities			
Charitable activities	1,943,172	-	1,943,172
Total	2,358,825	-	2,358,825
Net gains/(losses) on investments	867,614	-	867,614
NET INCOME/(EXPENDITURE)	200,080	-	200,080
Transfers between funds	-	-	-
Net movement in funds	200,080	-	200,080
RECONCILIATION OF FUNDS			
Total funds brought forward	12,574,867	40,356	12,615,223
TOTAL FUNDS CARRIED FORWARD	12,774,947	40,356	12,815,303

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

15. TANGIBLE FIXED ASSETS

	Freehold & Short leasehold property	Improvements to property	Plant and machinery, Fixtures and fittings and Computer equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1 January 2021	3,519,846	1,639,967	198,193	39,307	5,397,313
Additions	10,280	38,450	24,123	-	72,853
Disposals	-	(136,541)	(5,000)	(16,649)	(158,190)
Reclassification	-	(41,326)	-	-	(41,326)
At 31 December 2021	<u>3,530,126</u>	<u>1,500,550</u>	<u>217,316</u>	<u>22,658</u>	<u>5,270,650</u>
DEPRECIATION					
At 1 January 2021	106,252	288,778	135,697	39,046	569,773
Charge for year	23,345	35,482	26,869	261	85,957
Eliminated on disposal	-	(136,541)	(1,042)	(16,649)	(154,232)
Reclassification	-	(41,326)	-	-	(41,326)
At 31 December 2021	<u>129,597</u>	<u>146,393</u>	<u>161,524</u>	<u>22,658</u>	<u>460,172</u>
NET BOOK VALUE					
At 31 December 2021	<u>3,400,529</u>	<u>1,354,157</u>	<u>55,792</u>	<u>-</u>	<u>4,810,478</u>
At 31 December 2020	<u>3,413,594</u>	<u>1,351,189</u>	<u>62,496</u>	<u>261</u>	<u>4,827,540</u>

On transition to the Charities SORP (FRS 102) advantage was taken of the transitional provisions electing to treat the market valuation of freehold property under old UK GAAP as its deemed cost at the date of transition. The historical cost of the freehold properties is £2,690,158.

Included in cost or valuation of land and buildings is freehold land of £1,515,000 (2020: £1,515,000) which has not been depreciated.

Included in fixed assets above is the subsidiary (Jay Gee Trading Limited) fixed assets with a net book value amounting to £49,450 (2020: £47,377).

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

16. FIXED ASSET INVESTMENTS

	Listed investments £	Totals £
MARKET VALUE		
At 1 January 2021	3,393,422	3,393,422
Additions	301,939	301,939
Disposals at carrying value	(508,501)	(508,501)
Revaluations	280,747	280,747
Net cash movements	<u>221,099</u>	<u>221,099</u>
At 31 December 2021	<u>3,688,706</u>	<u>3,688,706</u>
NET BOOK VALUE		
At 31 December 2021	<u>3,688,706</u>	<u>3,688,706</u>
At 31 December 2020	<u>3,393,422</u>	<u>3,393,422</u>

The investments are both in the UK and outside of the UK.

The market value of investments outside of the UK totals £2,349,191 (2020: £1,660,881).

Investments are broken down as follows:

	2021 £	2020 as restated £
Loan stock, Bonds, Equities and Trust Funds	3,337,081	3,262,895
Cash or cash equivalents	<u>351,625</u>	<u>130,527</u>
Total	<u>3,688,706</u>	<u>3,393,422</u>

Investments 5% or more of total holdings

	2021 £
Brown Advisory US Sustainable	240,149
UBS EFT - MSCI World Socially	246,395
Schroder Global Sustainable Growth	506,131
Rathbone Equitable Bond Fund	<u>213,159</u>
Total	<u>1,205,834</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

16. FIXED ASSET INVESTMENTS - continued

The charity holds 1 share in its wholly owned subsidiary company:

The Jay Gee Trading Limited - Company Number 04042020 – registered office address being the same as the charity as noted on page 8 of these financial statements.

Nature of business: Other service activities not elsewhere classified

Class of share:	%
Ordinary shares of £1 each	holding 100

The aggregate capital and reserves for the year to 31 December 2021 amounted to £14,608 (2020 £5,187).

Jay Gee Trading Limited

	2021	2020
	£	£
Profit	9,421	3,057
Aggregate capital and reserves	<u>14,608</u>	<u>5,187</u>

As permitted by Section 408 of the Companies Act 2006, the income and expenditure account of the parent company is not presented as part of these financial statements. The parent company's total income for the financial year was £954,032 (2020: £1,525,667).

Jerry Green Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

17. INVESTMENT PROPERTY- Charitable company

	£
MARKET VALUE	
At 1 January 2021	2,595,500
Disposals	<u>(310,000)</u>
At 31 December 2021	<u>2,285,500</u>
NET BOOK VALUE	
At 31 December 2021	<u>2,285,500</u>
At 31 December 2020	<u>2,595,500</u>

The freehold properties in the south of England were revalued on 19 December 2018 by DDM Agriculture Limited, Rural and Urban Chartered Surveyors. The basis of the valuation was on an open market value.

The land in North Lincolnshire was revalued on 19 December 2018 by DDM Agriculture Limited, Rural and Urban Chartered Surveyors. The basis of the valuation was on an open market basis with the benefit of vacant possession.

The trustees are of the opinion that these values are not materially different to the valuations as at 31 December 2021.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £58,204 (2020: £71,378).

Current asset investments represent a transfer at 31 December 2020 from tangible fixed assets, including improvements to current assets in respect of a disposal in 2021.

18. STOCKS

	Group		Charitable company	
	2021	2020 as restated	2021	2020 as restated
	£	£	£	£
Stocks	<u>5,472</u>	<u>2,869</u>	<u>-</u>	<u>-</u>

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charitable company	
	2021	2020 as restated	2021	2020 as restated
	£	£	£	£
Trade debtors	4,015	13,558	4,015	13,558
Amounts owed by group undertakings	-	-	178,323	83,127
Other debtors	-	338,771	-	338,771
VAT	6,525	7,684	6,525	7,684
Prepayments and accrued income	<u>104,458</u>	<u>429,494</u>	<u>91,874</u>	<u>420,748</u>
	<u>114,998</u>	<u>789,507</u>	<u>280,737</u>	<u>863,888</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charitable company	
	2021	2020 as restated	2021	2020 as restated
	£	£	£	£
Trade creditors	40,918	42,455	36,695	39,509
Social security and other taxes	23,117	19,474	21,827	19,474
Accruals and deferred income	49,839	39,005	46,330	34,747
	<u>113,874</u>	<u>100,934</u>	<u>104,852</u>	<u>93,730</u>

21. OPERATING LEASE COMMITMENTS

	Group		Charitable company	
	2021	2020 as restated	2021	2020 as restated
	£	£	£	£
Expiring:				
Within one year	85,873	45,259	44,576	27,009
Between one and five years	171,197	90,741	57,304	43,366
	<u>257,070</u>	<u>136,000</u>	<u>101,880</u>	<u>70,375</u>

22. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	5,648,694	(340,626)	-	5,308,068
Trading subsidiary	5,186	9,421	-	14,607
Investment revaluation	2,340,904	(30,437)	-	2,310,467
Designated funds	4,780,163	(19,135)	-	4,761,028
Restricted funds				
North Yorkshire Centre	30,200	-	-	30,200
South Lincolnshire Centre	10,156	-	-	10,156
Operating Cost Funds	-	-	-	-
TOTAL FUNDS	<u>12,815,303</u>	<u>(380,777)</u>	<u>-</u>	<u>12,434,526</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

22. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,158,763	(1,940,289)	400,749	(380,777)
Restricted funds				
North Yorkshire Centre	-	-	-	-
South Lincolnshire Centre	-	-	-	-
Operating Cost Funds	31,491	(31,491)	-	-
TOTAL FUNDS	<u>1,190,254</u>	<u>(1,971,780)</u>	<u>400,749</u>	<u>(380,777)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 as restated £
Unrestricted Funds				
General fund	12,572,738	197,023	-	12,769,761
Trading subsidiary	2,129	3,057	-	5,186
Restricted Funds				
North Yorkshire Centre	30,200	-	-	30,200
South Lincolnshire Centre	10,156	-	-	10,156
TOTAL FUNDS	<u>12,615,223</u>	<u>200,080</u>	<u>-</u>	<u>12,815,303</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,691,291	(2,358,825)	867,614	200,080
Restricted funds				
South Lincolnshire Centre	-	-	-	-
North Yorkshire Centre	-	-	-	-
TOTAL FUNDS	<u>1,691,291</u>	<u>(2,358,825)</u>	<u>867,614</u>	<u>200,080</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued **for the Year Ended 31 December 2021**

22. MOVEMENT IN FUNDS - continued

Transfers between restricted and unrestricted funds have been made where assets have been purchased in accordance with the conditions of the fund but the usage of the asset after purchase is not restricted.

Included within the unrestricted fund is a revaluation reserve in relation to the freehold property element of tangible fixed assets of £991,424 (2020: £1,022,556). The reduction is the depreciation charge for the year.

North Yorkshire Centre

This relates to restricted income received over and above capital expenditure incurred in previous years, this money is held for any future expenditure at the above centre.

South Lincolnshire Centre

The above centre received restricted income in the form of grants and donations for the construction of a wooden pavilion, to be known as the PawPrint Pavilion, and the renovation of the reception area of the Centre.

Operating Costs Fund

Restricted operating costs funds are those raised for specific running costs of the charity and are matched against the relevant expense in the period.

23. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of the exemption in FRS102 (section 33) 'related party disclosure' not to disclose transactions with subsidiary undertakings.

	2021 £	2020 £
Balance due from The Jay Gee Trading Limited	178,323	83,127

24. PRIOR YEAR ADJUSTMENT

The prior year adjustment relates to depreciation of property for which historically the level of deprecation charged and residual values applied did not accurately reflect the expected useful life and value of these assets. The 2020 depreciation has been reduced by £109,095 the balance of the adjustments £151,341 reduces depreciation charge in earlier periods. These have resulted in an increase in the net book value of fixed assets and net reserves. This adjustment has no effect to the tax charge in the current or earlier periods.

Jerry Green Dog Rescue

Notes to the Financial Statements - continued **for the Year Ended 31 December 2021**

25. CONTINGENT ASSET

The Trustees have been notified by solicitors/executors of numerous estates of bequests that have been made in favour of the charity. The final amounts of the bequests are not quantifiable, the Trustees believe this figure to be in the region of circa £760K. None of these bequests have been included in the accounts.

26. POST BALANCE SHEET EVENTS

The charity's investment portfolio which stood at £3.7M at the end of the financial year has been impacted by the general downward trend in equity values as a result of recent economic turmoil following the global pandemic, war in Ukraine and increasing costs. As at the 30 June 2022 the portfolio had reduced in value to £3.3M and will be subject to further pressures due to the current economic outlook. Trustees have considered this position and recognise that investments have been made for returns in the long term.

27. ULTIMATE CONTROLLING PARTY

The Board of Trustees are the ultimate controlling party.

28. LEGAL STATUS OF THE CHARITY

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association. The liability of the members in the event of the company being wound up is limited to £10. The company is a registered charity and acts entirely as a non-profit making organisation.

JERRY GREEN DOG RESCUE

England & Wales - Charity number 1155042

Accounts

REGISTERED COMPANY NUMBER: 08611294 (England and Wales)
REGISTERED CHARITY NUMBER: 1155042

Report of the Trustees and
Financial Statements for the Year Ended
31 December 2020
for
Jerry Green Dog Rescue

Jerry Green Dog Rescue

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1 to 11
Report of the Independent Auditors	12 to 15
Consolidated Statement of Financial Activities	16
Consolidated Statement of Financial Position	17
Consolidated Statement of Cash Flows	18
Notes to the Statement of Cash Flows	19
Notes to the Financial Statements	20 to 35

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2020

The Trustees are pleased to present their annual report together with the consolidated financial statements of the charity and its subsidiary for the year ended 31 December 2020, which are also prepared to meet the requirements for a Directors' Strategic Report and accounts for Companies Act purposes.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2020).

Company Status

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association. The liability of the members in the event of the company being wound up is limited to £10. The company is a registered charity and acts entirely as a non-profit making organisation.

Objectives and Activities

When Jerry Green established our organisation back in 1961, he wanted to revolutionise the quality of life for rescue dogs. He believed all dogs deserved a good life and a safe, loving home. But Jerry Green was not only interested in dogs locally. He wanted the good practices he established to influence other dog rescue centres and set up a charity that didn't just provide a centre but was an organisation that promoted more humane treatment of all dogs, opposed vivisection and would campaign and lead public education accordingly. So, as we build an organisation that is fit for the 21st century we acknowledge that society has moved on and we know more about dogs and other animals in terms of their sentience and welfare needs, so we have reiterated the values of Jerry Green and endeavour to place them in a modern setting.

Our primary aim

Jerry Green Dog Rescue exists to provide a safe place for homeless dogs and to seek new loving places for them to live. We pioneer and provide the highest standards of welfare for the dogs in our care. A Jerry Green Dog is always a Jerry Green Dog and we stand ready to provide support and care for all our dogs throughout their lives. We are a family that shares and enjoys the good times with our dogs and their adopters and we are there through sadder times when our dogs and our adopters need us most. We articulate and campaign for the humane treatment of dogs everywhere.

Our Intake criteria

Dogs will be accepted at the earliest opportunity. Where accommodation is not available dogs will be put on a waiting list or referred to relevant, alternative and appropriate organisations. Other measures such as fostering is employed to facilitate a dog coming into the charity's care. Stray dogs presented by members of the public to Jerry Green Dog Rescue will be taken; every effort will be made to reunite a dog with its owner. Immediate contact will be made with the relevant local authority, to ensure that the organisation discharge their legal obligation to the Clean Neighbourhood and Environments Act 2005. Stray dogs will be rehomed in accordance with current legislation and the charity's Rehoming Policy.

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2020

Our rehoming policy

Jerry Green Dog Rescue is a rehoming organisation; all dogs that are assessed as suitable, will be rehomed as expediently as is possible using the Meet&Match® Process. We take a flexible, adaptable and non-judgemental approach to rehoming, using the tools and training provided to ensure that each applicant is assessed consistently, and effectively, thereby ensuring that appropriate homes are found for the dogs in our care. We engage with all potential adopters in accordance with Jerry Green Dog Rescue Engagement Policy. Every potential opportunity to rehome a dog will be exploited and maximised. Rehoming Centres will actively collaborate during the rehoming process. Every Jerry Green Dog Rescue dog, once assessed as rehomeable, will be afforded every possibility to be promoted and advertised by the staff, in so doing, facilitating expedient rehoming. We will continue to offer on-going support and guidance after rehoming; Jerry Green Dog Rescue commits to positive long-term supporter relationships, working to the ethos "once a Jerry Green Dog, always a Jerry Green Dog". Jerry Green Dog Rescue will adopt their dogs to new homes, and will always guarantee to take back into our care any dog, that for whatever reason, is no longer able to be homed with the adopter.

Our philosophy

- Every dog that enters a Jerry Green Dog Rescue Centre will receive the highest standard of care and welfare.
- Our dogs will be found loving homes appropriate to their needs through high welfare Meet&Match® processes.
- No dog will be put to sleep except when it is the only humane option.
- We will retain the ownership of all our dogs and will recover them if their welfare is at risk.
- We will support all our adopters and fosterers so they can always be confident the best advice and assistance is always available to them.
- We will raise public awareness of the benefits and responsibilities of giving a loving home to a dog.
- We will not allow our dogs to be used in activities that put their welfare, or the welfare of other animals, at risk. (This includes, but not exclusively, racing, fighting, hunting, shooting, circuses or other forms of public entertainment that involves unnatural dog behaviour).
- We do not support cosmetic surgical procedures, including tail docking.
- No dog chooses to be born. Every puppy bred or farmed for profit means there is one home fewer for a dog awaiting adoption at our centres. Society has a duty to be responsible about the number of dogs bred and to limit numbers to those who can be properly homed and cared for. We will raise public awareness that thousands of dogs are in rescue centres whilst breeders continue to add to an already oversized dog population.
- We will raise public awareness of the welfare consequences of irresponsible breeding and puppy farms.
- We do not support the breeding of dogs with known genetic deformities.
- We will not participate in, or allow our dogs to participate in formal dog shows that involve breeds with known genetic deformities.
- We support the full implementation of the RSPCA roadmap to improve the genetics of pedigree breeding.
- We respect and continue to support Jerry Green's anti-vivisection beliefs especially relating to the use of dogs in experimentation.
- We will not engage with, or invest in, organisations or individuals who compromise the welfare of animals or engage in activities contrary to these core principles.

Jerry Green Dog Rescue

Report of the Trustees **for the Year Ended 31 December 2020**

How our activities deliver public benefit

The Trustees have a due regard to the Charity Commission guidance on public benefit.

- For the benefit of the public, to relieve the suffering of dogs in need of care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviour towards dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstance or ill usage and to educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering among dogs.

GROUP STRATEGIC REPORT

Achievement and Performance

In 2020, we saw a decrease in dogs coming into our care and numbers rehomed. In total, we took in 348 dogs and rehomed 385. Whilst we continue to experience a significant number of dogs which are presenting with more behavioural and medical issues which increases the length of stay with us before being available for rehoming, we have maintained an average length of stay of 47.5 days, comparable with 2019 being 47.3. Activities this year have been compounded by the impact of the Pandemic and it is testament to our improved operational functions that we have been able to maintain the length of stay at this level despite the difficulties presented by restrictions and lockdowns

We use our innovative Meet&Match® process to rehome our dogs striving to get the correct match first time, this has proved vital to our 'virtual' re-homing activities throughout 2020. The success of this process is shown in the continued year on year reduction in our returns rate, now at 2.9% (2019: 4.8% 2018: 7.6%). We will continue to champion the Meet&Match® process within our sector with other rehoming charities showing an interest in the way we work.

We continue to work with our foster carers who take dogs which are struggling, such as those who are young, old or immunocompromised, so they do not have to spend time in kennels. We are immensely grateful to our foster carers who continue to do this valuable work for us.

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2020

GROUP STRATEGIC REPORT
FUNDRAISING & COMMUNICATIONS

Jerry Green Dog Rescue continues to rely largely on the donations from and support of our donors, volunteers and stakeholders. Throughout 2020 we have faced increased challenges, throughout an unprecedented year. Jerry Green Dog Rescue's income generating teams adapted to meet the needs of the charity and also benefitted from the governments furlough scheme. The fundraising team utilised our online platforms and sponsorship schemes to raise funds and engage with our online community, hosting online events and campaigns. Jerry Green Dog Rescue also benefitted from ongoing relationships with grant making trusts and corporate supporters.

The Fundraising department underwent an internal review and subsequent restructure, showing signs of increased revenue by the end of the year, reported on throughout this document. The income generation department now consists of: Fundraising, Supporter Care, Marketing, Retail and Volunteering, they continue to expend revenue channels for the charity and commit to developing sustainable income. The teams are led by the Head of Income Generation.

The Charity is registered with the Fundraising Regulator and has not used the services of a third party professional fundraiser in 2020. In accordance with the Code of Fundraising Practice provided by the Fundraising Regulator, the Charity ensures that everyone acting on its behalf does so "in aid" of our cause. The Charity is not aware of any complaints or failure by the Charity or anyone acting in our behalf to comply with fundraising standards or scheme for fundraising regulation in force over the past year. When the Charity undertakes public collections all volunteers and staff are fully appraised of the relevant fundraising regulations and behaviour required with members of the public

Principal risks and uncertainties.

The Senior Management Team have developed an organisational risk register which is regularly reviewed. Areas of concern are escalated to the Trustees. This register identifies the areas of risk to our business. The major risks identified relate to specific operational areas of the charity and its finances and are considered to be:

- Information Technology (IT)
 - We have an IT support contract and take two daily backups of data, one of which is held offsite.
- Fire/disaster
 - We have a disaster recovery plan to enable dogs to be moved to other centres to ensure business continuity.
- Loss of reputation/negative publicity
 - All staff and volunteers receive thorough inductions and are made aware of our Core Principles, operational protocols, data protection and compliance issues. Employee and volunteer handbooks are in place. Regular training and updates are provided to staff and volunteers. Comprehensive insurance is in place together with media and crisis management protocols.
- Reduced income
 - Short term and longer-term fundraising strategies and business plans are in place, which look to build a diverse range of revenue streams. Regular reviews of income and performance take place.

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2020

GROUP STRATEGIC REPORT
FINANCIAL REVIEW

At the close of 2020 the operational position demonstrated a deficit of £776,629 compared with an operational deficit of £972,596 in 2019. Including the returns on fixed asset investments the position was £90,985 surplus compared with a deficit of £373,428 in 2019.

The Jay Gee Trading Limited recorded a small profit of £3,057 which can be mainly attributed to profits from the shops and the take up of government grants available due to the pandemic.

Income

Total operational income for the year was £1,691,291 (2019: £1,395,604).

Fundraising income

In 2020 we were awarded £859,063 in legacy gifts compared to £557,670 in 2019. Total fundraising income received in 2020 was £1,324,061, an increase against the 2019 total of £856,288. This is a reflection of how quickly the fundraising team adapted to the inevitable restrictions, moved to online activity, thus minimizing losses where possible.

Gains on investments in the year were £867,614 compared with £599,168 in 2019. The sale of the Middlesex Portfolio alone was responsible for generating £1,062,000 income of which £846,000 has been recognised as a gain on sale of this investment.

Expenditure

Total expenditure for the year 2020 was £2,467,920 compared to £2,368,200 in 2019.

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2020

GROUP STRATEGIC REPORT

Investments

The total value of the equity and bond portfolio was £3,393,442. During the early part of 2020, £500,000 has been drawn down to supplement income and cover expenses over the year, generated by the restructure programme and resultant redundancies. As the cash-flow improved through the year no further draw down from the investment portfolio was required; moving forward we expect future draw downs to be for planned infrastructure requirements only. Over 2020, as was to be expected the investments performed less well than in 2019 due to the Pandemic generating a return of 2.9%.

Investment Properties

Our investment properties generated £71,378 in rental income, an expected reduction from 2019: £146,672 due to two investment properties which were sold in 2019.

Reserves Policy

The Trustees' policy is to invest the reserve fund so as to minimize risk but maintain accessibility to the funding. Surplus monies are deposited in a Managed Investment Fund. The Trustees regularly review these investments to maximize the return on investments held by the Charity whilst ensuring this is done within the portfolio risk framework and in the context of the current global economic climate. The Trustees also seek to ensure that the investment portfolio does not conflict with the Core Principles of the Charity.

The charity's work of rescuing and rehoming dogs and the need to continue to refurbish the older facilities at our centres requires ongoing financial commitment and investment. The Trustees regularly review the charity's requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that the ideal level of reserves as at 31 December 2020 would be 12 months running costs, £2,400,000, and this level is maintained due to investments cited above. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income, adequate working capital to cover core cost, and will allow the charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

Balance sheet remains strong with total funds of £12,554,867. Free reserves being unrestricted funds less fixed assets and investment properties amounted to £5,351,907. The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that the charity is a going concern. The Reserves Policy has been reviewed and approved by the Trustees.

Staffing

The total number of staff at the end of 2020 is 53 compared to 77 at December 2019, this is as a result of the restructure and closure of the North Yorkshire site. Note 11 to the financial statements shows the average employees throughout the year.

By centre, the number of full and part time staff at the end of December 2020 is:

North Lincolnshire	7
North Yorkshire	0
Nottinghamshire	10
East Yorkshire	10
South Lincolnshire	8
Fundraising	6
Retail	3
Central Office	9 (including Senior Management Team of CEO, Head of Income Generation, Central Office Manager and Finance Manager)

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2020

Staffing - continued

We have a total of 159 registered volunteers at the end of 2020 who provide assistance in all areas of the charity including administration, dog walking, fundraising, charity shops and helping out at events. We are immensely grateful for the time and commitment our volunteers give to the Charity, and we certainly could not achieve all that we do without them.

GROUP STRATEGIC REPORT

Future Plans

In 2021 we will be working to support the predicted influx of dogs into our care post COVID-19. We continue to ensure that we are fulfilling our primary objective to be at the forefront of dog welfare and provide the best quality of life for all rescue dogs in our care and to ensure they have a good life and a safe home. Throughout the year we have adapted and reviewed our procedures to ensure a safe working environment and this work will continue through 2021 to ensure we meet the government guidelines and minimise risk to all stakeholders.

Income generation continues to be a priority, and we are confident that the fundraising team we have invested in over the last year are now established, engaging with the community on line and preparing for wider engagement as we make the journey to safe external events. We will see our fundraising income increase, along with the income generated through our new charity shops as the enhanced strategy comes to fruition.

The sustainability of JGDR continues to be at the forefront of our minds and work continues to reduce overheads through the restructure of operations following the closure of North Yorkshire in October 2020. The exceptional results received from the auction of the Middlesex portfolio has provided vital funds, supporting the Charity through a very challenging year both in terms of the deficit and the effect of the Pandemic, providing a healthy cash-flow to support activities in 2021, negating the need to access investment funds. This alone is a significant change into the operation of the Charity and the current Management team have developed a budget for the current year with a commitment not to draw from this portfolio; the portfolio will be managed to maintain reserves and planned infrastructure growth actioned when funds, and matched funding from fundraising, can be achieved.

As we approach our 60th anniversary we are confident in our plans for the year and look forward to engaging with the wider community at forthcoming anniversary events.

Jerry Green Dog Rescue

Report of the Trustees **for the Year Ended 31 December 2020**

STRUCTURE, GOVERNANCE & MANAGEMENT

The Charity is controlled by its governing document, memorandum and articles, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The current Trustee Board covers a wide range of skills including:

- Finance
- Accounting
- Business Management
- Dog Welfare
- HR
- Public Affairs
- Education
- Coaching

Where the Board recognises a skill shortage an open recruitment process is held. Applicants will then go through a selection process involving Trustees with support from the management team. All Trustees receive an induction into the Charity and governance and financial information in accordance with Charity Commission guidelines. The Trustees keep under review their own training needs with opportunities for them to participate in external events.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08611294 (England and Wales)

Registered Charity number

1155042

Registered office

Jerry Green Dog Rescue
Broughton
BRIGG
North Lincolnshire
DN20 0BJ

Trustees

Mr I A Cawsey
Mr K L Peart - resigned 28 May 2020
Miss L F Hewison
Mr P McCartan
Mr A P Robinson
Ms J Chudley

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Auditors

Nicholsons
Statutory Auditors
Newland House
The Point
Weaver Road
LINCOLN
Lincolnshire
LN6 3QN

Bankers

Natwest Bank
Scunthorpe Branch
119 High Street
SCUNTHORPE
North Lincolnshire
DN15 6LT

Solicitors

Gosschalks
Queens Gardens
HULL
Humberside
HU1 3DZ

Investment Managers

Cazenove Capital, part of the Schroder Group
Schroder & Co. Limited
1 London Wall Place
LONDON
EC2Y 5AU

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2020

Chairman's Report

Welcome to this review of our year at Jerry Green Dog Rescue.

2020 was a year in which we, like many animal rescue charities, faced unprecedented challenges in the light of the Covid pandemic. In order to face these challenges, we have restructured our team and focussed on controlling our costs. As part of that response we took the very sad decision to close our North Yorkshire Centre. This was an extremely sad and difficult time for everyone at Jerry Greens and our unreserved thanks go to our staff, volunteers and supporters at North Yorkshire who, over the years, ensured we provided the highest standard of dog welfare.

As Trustees we are very conscious of the debt of gratitude we owe to our donors and those who remember us in their wills. We simply cannot exist without this generosity. We are mindful that donors money is precious so we are determined to control expenditure while committing to investing in both dog welfare and in building sustainable income streams to address our deficit. A review of our property portfolio identified some very low return assets which, coupled with the sale of 2 commercial properties has enabled us to weather this difficult year. I am pleased to report that actions we have taken thus far, and the management of this portfolio, have seen a strengthened cash-flow and a reduction in deficit for 2020.

Despite the challenging environment in which we work, we continue to maintain operational levels that compare positively with the other similar organisations. As is reported across the sector, the dogs we are seeking to rehome come to us with more complex needs, both behavioural and medical, thus requiring a much longer stay before they are available for rehoming. By adapting our Meet&Match® process, Virtual Re-homing has seen positive results with the extended timeframe providing a window of support for some of our more complex cases.

An enhanced Retail Strategy has brought focus to the operation of our two Charity shops, with development of an on-line presence and plans to develop a wider retail offer with a furniture outlet completing the model. Despite the effect of lockdown, the Charity shops have continued to operate when regulations have allowed it, not only raising much needed funds to help us continue our work, but also in providing a focal point for raising awareness of our work and developing retail related social media.

Our Trustees have an onerous responsibility to ensure the administration and management of the charity is fit for purpose and that we work to the charitable purpose we were created to deliver. Each Trustee brings a particular skill set, passion and commitment to Jerry Greens and all do it on a voluntary basis. I would like to take this opportunity to thank each of them for their contributions.

Finally, on behalf of all the Trustees and staff, I would like to thank our volunteers, friends and everyone else who has supported us this year. We are tremendously grateful for your loyalty and with your continuing support we can ensure that the dogs in our care get the best welfare and enables us to do all that we can to find a loving home for them.

Ian Cawsey
Chair of the Board of Trustees

Jerry Green Dog Rescue
Report of the Trustees
for the Year Ended 31 December 2020

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Jerry Green Dog Rescue for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and the group 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware:

- there is no relevant audit information (as defined by Section 418 of the Companies Act) of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

The auditors, Nicholsons, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 September 2021 and signed on the board's behalf by:

Mr I A Cawsey - Trustee

Jerry Green Dog Rescue

Report of the Independent Auditors to the Members of Jerry Green Dog Rescue

Opinion

We have audited the financial statements of Jerry Green Dog Rescue (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Consolidated Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Jerry Green Dog Rescue

Report of the Independent Auditors to the Members of Jerry Green Dog Rescue

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statement themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees (incorporating the strategic report and the chairman's report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Jerry Green Dog Rescue

**Report of the Independent Auditors to the Members of
Jerry Green Dog Rescue**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are those that relate to the reporting framework (Charities SORP 2019 (FRS 102)), the Companies Act 2006, the Charities Act 2011 and the tax compliance as relevant to charities, and specifically around the COVID 19 support schemes including the determination of amounts and disclosures.

We understood how the charitable company is complying with those frameworks by making enquiries of management and those charged with governance, and we corroborated our enquiries by reviewing board minutes and reviewing third party correspondence, including correspondence with HMRC, Companies House and the Charity Commission.

We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur by meeting with management to understand where they considered there was susceptibility to fraud. We considered the controls the charitable company has established to address risks identified, or that otherwise prevent, deter and detect fraud and also reviewed how these had operated in the year, particularly given the changes to the systems as a result of remote working which was required as a response to COVID 19 to ensure that the systems continued to operate effectively and as expected.

Other matters pertaining to COVID 19 such as grants and funding were also noted as risks in this year specifically and specific testing was completed in relation to these areas including a review of disclosures and a review of eligibility for funding.

Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk along with procedures to identify non-compliance with such laws and regulations identified in the paragraphs above along with areas where management override of controls may be relevant. These procedures included assessing the appropriateness of presentation of separately disclosed items with a focus on manual journals and journals indicating large or unusual transactions based on our understanding of the charitable company. These procedures were designed to provide reasonable assurance that the financial statements were free from material fraud or error.

We also considered the risk associated with completeness of income more generally by the charitable company and due to the potential impact on the accounts additional work was targeted in this area.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The audit was planned to ensure that the more complex areas were performed by more experienced members of the audit team and there were no areas of the audit which were considered to require external experts to be appointed by the audit team.

Jerry Green Dog Rescue

**Report of the Independent Auditors to the Members of
Jerry Green Dog Rescue**

The audit of all component parts of the group has been undertaken by the same audit team thus ensuring that any matters pertaining to the overall group audit have been able to be identified and addressed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Emma Murray (Senior Statutory Auditor)
for and on behalf of Nicholsons
Statutory Auditors
Newland House
The Point
Weaver Road
LINCOLN
Lincolnshire
LN6 3QN

Date: 29 September 2021

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities,
(Incorporating consolidated Income and Expenditure Account)
for the Year Ended 31 December 2020

		Unrestricted fund	Restricted funds	2020 Total funds	2019 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,324,061	-	1,324,061	856,288
Charitable activities	5				
Charitable activities		18,746	-	18,746	58,609
Other trading activities	3	165,624	-	165,624	160,983
Investment income	4	133,844	-	133,844	225,697
Other income	4a	49,016	-	49,016	94,027
Total		1,691,291	-	1,691,291	1,395,604
EXPENDITURE ON					
Raising funds	6	253,086	-	253,086	274,381
Costs of other trading activities	6	162,567	-	162,567	160,122
Charitable activities	7				
Charitable activities		2,052,267	-	2,052,267	1,933,697
Total		2,467,920	-	2,467,920	2,368,200
Net gains on investments		867,614	-	867,614	599,168
NET INCOME/(EXPENDITURE)		90,985	-	90,985	(373,428)
Net movement in funds		90,985	-	90,985	(373,428)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		12,007,526	40,356	12,047,882	12,837,310
Prior year adjustment	21	416,000	-	416,000	-
		12,423,526	40,356	12,463,882	12,837,310
TOTAL FUNDS CARRIED FORWARD		12,514,511	40,356	12,554,867	12,463,882

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

The notes form part of these financial statements.

Jerry Green Dog Rescue

Consolidated Statement of Financial Position
At 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds as restated £
FIXED ASSETS					
Tangible assets	13	4,567,104	-	4,567,104	4,737,324
Investments					
Investments	14	3,393,422	-	3,393,422	3,823,937
Investment property	15	<u>2,595,500</u>	<u>-</u>	<u>2,595,500</u>	<u>3,011,500</u>
		10,556,026	-	10,556,026	11,572,761
CURRENT ASSETS					
Stocks	16	2,869	-	2,869	16,361
Debtors	17	789,507	-	789,507	137,145
Investments	15	352,758	-	352,758	654,500
Cash at bank		<u>914,285</u>	<u>40,356</u>	<u>954,641</u>	<u>237,489</u>
		2,059,419	40,356	2,099,775	1,045,495
CREDITORS					
Amounts falling due within one year	18	<u>(100,934)</u>	<u>-</u>	<u>(100,934)</u>	<u>(154,374)</u>
NET CURRENT ASSETS		<u>1,958,485</u>	<u>40,356</u>	<u>1,998,841</u>	<u>891,121</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,514,511</u>	<u>40,356</u>	<u>12,554,867</u>	<u>12,463,882</u>
NET ASSETS		<u>12,514,511</u>	<u>40,356</u>	<u>12,554,867</u>	<u>12,463,882</u>
FUNDS	19				
Unrestricted funds				12,514,511	12,423,526
Restricted funds				<u>40,356</u>	<u>40,356</u>
TOTAL FUNDS				<u>12,554,867</u>	<u>12,463,882</u>

The financial statements were approved by the Board of Trustees on 27 September 2021 and were signed on its behalf by:

Mr I A Cawsey - Trustee

The notes form part of these financial statements.

Jerry Green Dog Rescue

Consolidated Statement of Cash Flows
for the Year Ended 31 December 2020

		2020	2019
	Notes	£	as restated £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(1,421,668)</u>	<u>(869,189)</u>
Net cash provided by (used in) operating activities		<u>(1,421,668)</u>	<u>(869,189)</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(385,027)	(312,892)
Purchase of fixed asset investments		(3,183,445)	(368,075)
Sale of tangible fixed assets		-	1,500
Sale of fixed asset investments		3,682,051	1,359,172
Sale of investment property		1,262,100	-
Disposal of current asset investment		654,500	
Net cash movement of investments		46,175	181,107
Interest received		343	383
Dividends received		<u>62,123</u>	<u>78,642</u>
Net cash provided by (used in) investing activities		<u>2,138,820</u>	<u>939,837</u>
 Change in cash and cash equivalents in the reporting period		 717,152	 70,648
Cash and cash equivalents at the beginning of the reporting period		<u>237,489</u>	<u>166,841</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>954,641</u></u>	<u><u>237,489</u></u>

The notes form part of these financial statements.

Jerry Green Dog Rescue

Notes to the Consolidated Statement of Cash Flows
for the Year Ended 31 December 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	as restated £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	90,985	(373,428)
Adjustments for:		
Depreciation charges	202,489	160,370
Gain on investments	(1,033,384)	(458,793)
(Profit)/loss on disposal of fixed assets	-	(1,500)
Interest received	(343)	(383)
Dividends received	(62,123)	(78,642)
Realised (profit)/loss on disposal of investments	73,018	(140,375)
Decrease in stocks	13,492	1,990
(Increase)/ decrease in debtors	(652,362)	2,313
Increase/(decrease) in creditors	<u>(53,440)</u>	<u>19,259</u>
Net cash provided by (used in) operating activities	<u><u>(1,421,668)</u></u>	<u><u>(869,189)</u></u>

The notes form part of these financial statements.

Jerry Green Dog Rescue

Notes to the Financial Statements **for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

Consolidation of subsidiary undertakings

The Group financial statements consolidate the financial statements of the Charity and its subsidiary. As permitted by S408 of the Companies Act 2006, the income and expenditure account of the parent company is not presented as part of these financial statements.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated by the directors and are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable in the circumstances.

Tangible fixed asset lives and residual values

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. Judgement is applied in determining the residual values of fixed assets by assessing the amount that the company would currently obtain for disposing of the asset in the condition it is expected to be in at the end of its useful life. The estimation of useful lives is based on historic performance as well as expectations about future use. Useful lives are reviewed to reflect current estimates of technological advancement, future investment policy, economic utilisation and the physical condition of the asset.

Investment property

The directors are of the opinion that the estimation technique used to determine these property values are at fair value and would not be materially different to the value had a formal valuation being carried out.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Donations and sundry income are brought into account once the value can be accurately ascertained, is certain to be received and the charity is entitled to it. The figures are shown gross and include material gifts in kind at their fair value. Where a fair value cannot be made due to no direct evidence, then a cost to the donor amount is used.

Grants are included in the Statement of Financial Activities on a receivables basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income.

Jerry Green Dog Rescue

Notes to the Financial Statements **for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES – continued

When entitlement occurs before income is received, the income is accrued. Capital grants are recognised when receivable and are not deferred over the life of the asset on which they are expended. Unspent amounts of capital grant are reflected in the balance sheet in restricted funds.

The charity benefits from time given by a number of volunteers across the different Centres. In accordance with the Charities SORP (FRS 102), the time offered by these volunteers is not recognised but information about their contribution is detailed with the trustees' annual report.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs relating to the running of the Central Office are classified as support costs and allocated wholly to charitable activities on the basis that this would be the most appropriate method.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold and short leasehold property	- 2% and 25% on cost
Improvements to property	- 10% on cost
Plant and machinery, Fixtures and fittings and Office equipment	- 25% on cost
Motor vehicles	- 25% on cost

Freehold land is not depreciated.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in the fair value is transferred to the unrestricted reserves.

Investment assets

The investments in loan stock, bonds, equities and trust funds show trade positions and valuations normally using prices obtained from an independent pricing source. The price type used may vary depending on asset class and liquidity source. Funds/unit trusts are generally priced on a net asset value basis. Structured products are valued on a market to market basis.

The investment held in The Jay Gee Trading Limited is valued at cost.

Any aggregate surplus or deficit arising from changes in the valuation of investments is recognised in the SOFA.

Investment income

Investment income on funds held is included when interest and dividends are receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the income paid or payable.

Jerry Green Dog Rescue

Notes to the Financial Statements – continued **for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES – continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Corporate donations of stock are valued at the cost the charity would incur if they were to purchase the goods.

Going concern

The charity is a going concern entity and there are no issues in relation to this.

Current asset investments

Current asset investments are assets held for resale and are stated at their fair value.

Taxation

The charity is exempt from corporation tax and VAT on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases

Operating lease income from investment properties is recognised in profit or loss on a straight-line basis over the period of the lease.

Financial Instruments

Financial assets and liabilities are recognised when the company becomes party to the contractual provisions of the financial instrument. Basic financial instruments held comprise cash and cash equivalents, trade and other debtors, trade and other creditors, loans and borrowings.

Cash and cash equivalents include cash in hand, deposits held with banks and other short-term liquid investments with original maturities of three months or less and these are measured at transaction price.

Trade and other debtors that are short term are recognised at transaction price, including any transaction costs, less any provision for impairment. Where a financial asset constitutes a financing transaction it is initially and subsequently measured at the present value of future payments, discounted at a market rate of interest.

Trade and other creditors, loans and borrowings are initially measured at transaction price, including any transaction costs, and are subsequently measured at amortised cost. Amounts that are payable within one year are measured at the undiscounted amount expected to be payable. Where a financial liability constitutes a financing transaction it is initially and subsequently measured at the present value of future payments, discounted at a market rate of interest.

Jerry Green Dog Rescue

Notes to the Financial Statements – continued
for the Year Ended 31 December 2020

2. DONATIONS AND LEGACIES

	2020	2019 as restated
	£	£
Donations	339,371	290,118
Legacies	859,063	557,670
Grants	<u>125,627</u>	<u>8,500</u>
	<u>1,324,061</u>	<u>856,288</u>
Grants received, included in the above, are as follows:	2020	2019
	£	£
Covid funding	119,777	-
Grants received in relation to the furtherance of charitable activities	<u>5,850</u>	<u>8,500</u>
	<u>125,627</u>	<u>8,500</u>

3. OTHER TRADING ACTIVITIES

	2020	2019 as restated
	£	£
Centre income	28,626	34,509
Training, grooming and boarding	47,254	104,263
Shop sales	69,744	21,696
Retail gift aid	-	515
Government Covid grants	<u>20,000</u>	<u>-</u>
	<u>165,624</u>	<u>160,983</u>

4. INVESTMENT INCOME

	2020	2019 as restated
	£	£
Rents received	71,378	146,672
Fixed asset investment income	62,123	78,642
Deposit account interest	<u>343</u>	<u>383</u>
	<u>133,844</u>	<u>225,697</u>

4a. Other income

	2020	2019 as restated
	£	£
Insurance claims	-	59,838
Commission received	25,116	29,756
Renewable heating incentive	-	4,133
Miscellaneous income	<u>23,900</u>	<u>300</u>
	<u>49,016</u>	<u>94,027</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

5. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019 as restated
	Activity	£	£
Fundraising events	Charitable activities	18,563	57,752
Sponsorship	Charitable activities	<u>183</u>	<u>857</u>
		<u>18,746</u>	<u>58,609</u>

6. RAISING FUNDS

Raising donations and legacies

	2020	2019 as restated
	£	£
Staff costs	129,654	182,156
Postage and stationery	11,137	3,970
Sundries	380	1,288
Legal fees	-	288
Promotional costs	18,135	14,730
Telephone	2,089	2,113
Subscriptions	2,599	507
Repairs and renewals	8,842	7,415
Training and conference	919	109
Motor expenses	1,276	3,562
Promotional and website costs	4,376	23,423
Bad debts	669	-
Support costs	<u>43,871</u>	<u>-</u>
	<u>223,947</u>	<u>239,561</u>

Other trading activities

	2020	2019 as restated
	£	£
Trading subsidiary costs	<u>162,567</u>	<u>160,122</u>
	<u>162,567</u>	<u>160,122</u>

Investment management costs

	2020	2019 as restated
	£	£
Portfolio management	27,633	33,222
Rent management	<u>1,506</u>	<u>1,598</u>
	<u>29,139</u>	<u>34,820</u>

Aggregate amounts	<u>415,653</u>	<u>434,503</u>
-------------------	----------------	----------------

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Charitable activities	<u>1,520,151</u>	<u>532,116</u>	<u>2,052,267</u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Raising donations and legacies	43,871	-	-	43,871
Charitable activities	<u>288,300</u>	<u>5,834</u>	<u>194,111</u>	<u>488,245</u>
	<u>332,171</u>	<u>5,834</u>	<u>194,111</u>	<u>532,116</u>

The management support costs represent the cost of running the Central Office and are wholly allocated to charitable activities.

Support costs, included in the above, are as follows:

	2020	2019 as restated
	Total activities £	Total activities £
Wages	250,336	176,850
Social security	19,340	12,906
Pensions	4,271	3,566
Rates and water	-	18,099
Insurance	10,637	9,157
Light and heat	456	2,400
Telephone	10,215	5,598
Postage and stationery	3,041	4,035
Sundries	1,044	4,429
Repairs and renewals	16,842	18,964
Motor expenses, travelling and subsistence, subscriptions and training costs	15,989	12,952
Bank charges	5,834	5,439
Auditors' remuneration	7,000	7,000
Auditors' remuneration for non audit work	18,313	9,014
Legal and professional	<u>168,798</u>	<u>60,396</u>
	<u>532,116</u>	<u>350,805</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019 as restated
	£	£
Auditors' remuneration	9,150	10,000
Auditors' remuneration for non audit work	19,313	9,014
Depreciation - owned assets	202,489	160,370
(Surplus)\deficit on disposal of fixed asset	-	(1,500)
Profit on sale of investment property	846,100	-
Profit/(loss) on investments	21,514	519,668
Revaluation of investment property	<u>-</u>	<u>79,500</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There was no Trustee remuneration paid for the year ended 31 December 2020 (2019: £NIL)

Trustees' expenses

There were no Trustee expenses reimbursed for the year ended 31 December 2020 (2019: £NIL)

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

11. STAFF COSTS

	2020	2019 as restated
	£	£
Wages and salaries	1,270,379	1,254,567
Social security costs	93,148	88,652
Other pension costs	<u>22,300</u>	<u>18,830</u>
	<u>1,385,827</u>	<u>1,362,049</u>

The key management personnel of the parent charity, comprise of the trustees, the Chief Executive Officer, Deputy Chief Executive Officer and the senior management team. The total employee benefits of the key personnel of the charity amounted to £199,240 (2019: £180,123).

The average monthly number of employees during the year was as follows:

	2020	2019
Central office	11	10
North Lincolnshire	13	16
North Yorkshire	6	9
Nottinghamshire	12	10
East Yorkshire	11	11
South Lincolnshire	9	10
Fundraising	<u>4</u>	<u>4</u>
	<u>66</u>	<u>70</u>

No employees received emoluments in excess of £60,000.

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	855,219	1,069	856,288
Charitable activities			
Charitable activities	58,609	-	58,609
Other trading activities	160,983	-	160,983
Investment income	225,697	-	225,697
Other income	<u>94,027</u>	<u>-</u>	<u>94,027</u>
Total	1,394,535	1,069	1,395,604
	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	274,381	-	274,381
Costs of other trading activities	160,122	-	160,122
Charitable activities			
Charitable activities	<u>1,933,697</u>	<u>-</u>	<u>1,933,697</u>
Total	2,368,200	-	2,368,200
Net gains/(losses) on investments	<u>599,168</u>	<u>-</u>	<u>599,168</u>
NET INCOME/(EXPENDITURE)	(374,497)	1,069	(373,428)
Transfers between funds	<u>27,354</u>	<u>(27,354)</u>	<u>-</u>
Net movement in funds	(347,143)	(26,285)	(373,428)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>12,770,669</u>	<u>66,641</u>	<u>12,837,310</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>12,423,526</u></u>	<u><u>40,356</u></u>	<u><u>12,463,882</u></u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. TANGIBLE FIXED ASSETS

	Freehold & Short leasehold property	Improvements to property	Plant and machinery, Fixtures and fittings and Computer equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1 January 2020	3,829,846	1,319,952	175,939	39,307	5,365,044
Additions	-	362,773	22,254	-	385,027
Reclassification	<u>(310,000)</u>	<u>(42,758)</u>	<u>-</u>	<u>-</u>	<u>(352,758)</u>
At 31 December 2020	<u>3,519,846</u>	<u>1,639,967</u>	<u>198,193</u>	<u>39,307</u>	<u>5,397,313</u>
DEPRECIATION					
At 1 January 2020	76,523	407,711	108,096	35,390	627,720
Charge for year	<u>29,729</u>	<u>141,503</u>	<u>27,601</u>	<u>3,656</u>	<u>202,489</u>
At 31 December 2020	<u>106,252</u>	<u>549,214</u>	<u>135,697</u>	<u>39,046</u>	<u>830,209</u>
NET BOOK VALUE					
At 31 December 2020	<u>3,413,594</u>	<u>1,090,753</u>	<u>62,496</u>	<u>261</u>	<u>4,567,104</u>
At 31 December 2019	<u>3,753,323</u>	<u>912,241</u>	<u>67,843</u>	<u>3,917</u>	<u>4,737,324</u>

On transition to the Charities SORP (FRS 102) advantage was taken of the transitional provisions electing to treat the market valuation of freehold property under old UK GAAP as its deemed cost at the date of transition. The historical cost of the freehold properties is £2,690,158.

Included in cost or valuation of land and buildings is freehold land of £1,825,000 (2019: £1,825,000) which has not been depreciated.

Included in fixed assets above is the subsidiary (Jay Gee Trading Limited) fixed assets with a net book value amounting to £47,377 (2019: £56,454).

14. FIXED ASSET INVESTMENTS

	Listed investments £	Totals £
MARKET VALUE		
At 1 January 2020	3,823,937	3,823,937
Additions	3,183,445	3,183,445
Disposals at carrying value	(3,755,070)	(3,755,070)
Revaluations	187,285	187,285
Net cash movements	<u>(46,175)</u>	<u>(46,175)</u>
At 31 December 2020	<u>3,393,422</u>	<u>3,393,422</u>
NET BOOK VALUE		
At 31 December 2020	<u>3,393,422</u>	<u>3,393,422</u>
At 31 December 2019	<u>3,823,937</u>	<u>3,823,937</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

14. FIXED ASSET INVESTMENTS - continued

The investments are both in the UK and outside of the UK.

The market value of investments outside of the UK totals £1,660,881 (2019: £1,268,201).

Investments are broken down as follows:

	2020	2019 as restated
	£	£
Loan stock, Bonds, Equities and Trust Funds	3,262,895	3,739,585
Cash or cash equivalents	130,527	84,352
Equity investment in group undertakings - The Jay Gee Trading Limited	<u>1</u>	<u>1</u>
Total	<u><u>3,393,423</u></u>	<u><u>3,823,938</u></u>

The charity holds 1 share in its wholly owned subsidiary company:

The Jay Gee Trading Limited - Company Number 04042020 – registered office address being the same as the charity as noted on page 8 of these financial statements.

Nature of business: Other service activities not elsewhere classified

Class of share:	%
Ordinary shares of £1 each	holding 100

The aggregate capital and reserves for the year to 31 December 2020 amounted to £5,187 (2019 £2,130).

Jay Gee Trading Limited

	2020	2019
	£	£
Profit	3,057	861
Aggregate capital and reserves	<u>5,187</u>	<u>2,130</u>

As permitted by Section 408 of the Companies Act 2006, the income and expenditure account of the parent company is not presented as part of these financial statements. The parent company's total income for the financial year was £1,525,667 (2019: £1,234,621).

Jerry Green Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

15. INVESTMENT PROPERTY- Charitable company

	£
MARKET VALUE	
At 1 January 2020	3,011,500
Disposals	<u>(416,000)</u>
At 31 December 2020	<u>2,595,500</u>
NET BOOK VALUE	
At 31 December 2020	<u>2,595,500</u>
At 31 December 2019	<u>3,011,500</u>

The freehold properties in the south of England were revalued on 19 December 2018 by DDM Agriculture Limited, Rural and Urban Chartered Surveyors. The basis of the valuation was on an open market value.

The land in North Lincolnshire was revalued on 19 December 2018 by DDM Agriculture Limited, Rural and Urban Chartered Surveyors. The basis of the valuation was on an open market basis with the benefit of vacant possession.

The trustees are of the opinion that these values are not materially different to these valuations as at 31 December 2020.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £71,378 (2019: £146,672).

Current asset investments are solely made up from the reclassification from fixed assets above and is valued at fair value.

16. STOCKS

	Group		Charitable company	
	2020	2019 as restated	2020	2019 as restated
	£	£	£	£
Stocks	<u>2,869</u>	<u>16,361</u>	<u>-</u>	<u>3,564</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charitable company	
	2020	2019 as restated	2020	2019 as restated
	£	£	£	£
Trade debtors	13,558	1,850	13,558	1,418
Amounts owed by group undertakings	-	-	83,127	83,759
Other debtors	338,771	23,127	338,771	23,127
VAT	7,684	15,245	7,684	12,390
Prepayments and accrued income	<u>429,494</u>	<u>96,923</u>	<u>420,748</u>	<u>84,229</u>
	<u>789,507</u>	<u>137,145</u>	<u>863,888</u>	<u>204,923</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charitable company	
	2020	2019 as restated	2020	2019 as restated
	£	£	£	£
Trade creditors	42,455	57,155	39,509	54,473
Social security and other taxes	19,474	28,361	19,474	28,361
Accruals and deferred income	39,005	68,858	34,747	65,700
	<u>100,934</u>	<u>154,374</u>	<u>93,730</u>	<u>148,534</u>

19. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	12,421,397	87,928	-	12,509,325
Trading subsidiary	2,129	3,057	-	5,186
Restricted funds				
North Yorkshire Centre	30,200	-	-	30,200
South Lincolnshire Centre	10,156	-	-	10,156
	<u>40,356</u>		<u>-</u>	<u>40,356</u>
TOTAL FUNDS	<u>12,463,882</u>	<u>90,985</u>	<u>-</u>	<u>12,554,867</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,691,291	(2,467,920)	867,614	90,985
Restricted funds				
North Yorkshire Centre	-	-	-	-
South Lincolnshire Centre	-	-	-	-
TOTAL FUNDS	<u>1,691,291</u>	<u>(2,467,920)</u>	<u>867,614</u>	<u>90,985</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

19. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	Transfers between funds	At 31.12.19 as restated
	£	£	£	£
Unrestricted Funds				
General fund	12,769,401	(375,358)	27,354	12,421,397
Trading subsidiary	1,268	861	-	2,129
Restricted Funds				
North Yorkshire Centre	57,485	69	(27,354)	30,200
South Lincolnshire Centre	9,156	1,000	-	10,156
	66,641	1,069	-	40,356
TOTAL FUNDS	<u>12,837,310</u>	<u>(373,428)</u>	<u>-</u>	<u>12,463,882</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,394,535	(2,368,200)	599,168	(374,497)
Restricted funds				
South Lincolnshire Centre	69	-	-	69
North Yorkshire Centre	1,000	-	-	1,000
	1,069	-	-	1,069
TOTAL FUNDS	1,395,604	(2,368,200)	599,168	(373,428)

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

19. MOVEMENT IN FUNDS - continued

Transfers between restricted and unrestricted funds have been made where assets have been purchased in accordance with the conditions of the fund but the usage of the asset after purchase is not restricted.

Included within the unrestricted fund is a revaluation reserve in relation to the freehold property element of tangible fixed assets of £1,006,990 (2019: £1,022,556). The reduction is the depreciation charge for the year.

North Yorkshire Centre

This relates to restricted income received over and above capital expenditure incurred in previous years, this money is held for any future expenditure at the above centre.

South Lincolnshire Centre

The above centre received restricted income in the form of grants and donations for the construction of a wooden pavilion, to be known as the PawPrint Pavilion, and the renovation of the reception area of the Centre.

20. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of the exemption in FRS102 (section 33) 'related party disclosure' not to disclose transactions with subsidiary undertakings.

	2020 £	2019 £
Balance (due to) /from The Jay Gee Trading Limited	83,127	83,759

21. PRIOR YEAR ADJUSTMENT

The prior year adjustment relates to land and property gifted to the charity which historically has not been recognised on the balance sheet.

The overall value of the land and property is £416,000 and has resulted in a net increase in reserves of the same of which £216,000 is reflected in cash balances as it relates to investment property sold in the year and £200,000 is reflected in fixed assets as it relates to land that the charity still holds.

Jerry Green Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

22. POST BALANCE SHEET EVENTS

Subsequent to the year-end the North Yorkshire Centre which was closed in the year was sold (reclassified to Current Asset Investments).

23. ULTIMATE CONTROLLING PARTY

The Board of Trustees are the ultimate controlling party.