

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

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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.

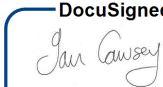
Our Retail Strategy is going from strength to strength with the addition of two further outlets, the second of which is due to open in the late spring of 2023, taking our total to five stores. E-commerce contributes to retail sales and enhanced staff training is seeing growth in gift aid contributions. 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.

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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.

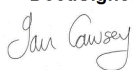
Arrangements for setting key management personnel remuneration

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:

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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".

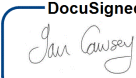
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and 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:

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 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:

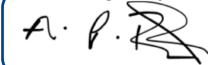
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I A Cawsey
Chairman

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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		<u>2,229,661</u>	<u>2,310,467</u>
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:

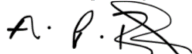
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I A Cawsey
Chairman

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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>7,174</u>	<u>19,140</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).