

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**

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## **Jerry Green Dog Rescue**

### **Reference and Administrative Details**

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



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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 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".

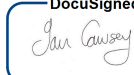
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and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

*Forrester Boyd*

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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 £
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
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)
<b>Reconciliation of funds</b>					
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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
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.

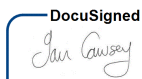
# Jerry Green Dog Rescue

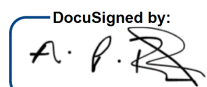
(Registration number: 08611294)

## Consolidated Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
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>
<b>Current assets</b>			
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>
<b>Creditors: Amounts falling due within one year</b>	22	<u>(116,171)</u>	<u>(123,514)</u>
<b>Net current assets</b>		<u>1,731,968</u>	<u>1,650,890</u>
<b>Net assets</b>		<u>9,779,202</u>	<u>10,301,112</u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds	26	6,853	-
<b>Unrestricted income funds</b>			
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>
<b>Total funds</b>	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:  
  
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 I A Cawsey  
 Chairman

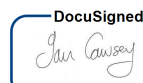
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 A P Robinson  
 Trustee

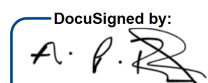
The notes on pages 24 to 49 form an integral part of these financial statements.

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

	Note	2023 £	2022 £
<b>Fixed assets</b>			
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>
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	22	(109,982)	(115,887)
<b>Net current assets</b>		<u>1,699,377</u>	<u>1,669,711</u>
<b>Net assets</b>		<u>9,699,743</u>	<u>10,270,779</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	26	6,853	-
<b>Unrestricted income funds</b>			
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>
<b>Total funds</b>	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 £
<b>Cash flows from operating activities</b>			
Net cash expenditure		(521,910)	(106,052)
<b>Adjustments to cash flows from non-cash items</b>			
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
<b>Working capital adjustments</b>			
(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)
<b>Cash flows from investing activities</b>			
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**

Computer Software

#### **Amortisation method and rate**

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

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

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
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>
	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
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

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
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>
	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
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 £
<b>Staff costs during the year were:</b>		
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
<b>Other fees to auditors</b>		
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 £
<b>Cost</b>		
Additions	16,710	16,710
At 31 December 2023	16,710	16,710
<b>Amortisation</b>		
Charge for the year	2,437	2,437
At 31 December 2023	2,437	2,437
<b>Net book value</b>		
At 31 December 2023	14,273	14,273

##### Charity

	Computer Software £	Total £
<b>Cost</b>		
Additions	16,710	16,710
At 31 December 2023	16,710	16,710
<b>Amortisation</b>		
Charge for the year	2,437	2,437
At 31 December 2023	2,437	2,437
<b>Net book value</b>		
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 £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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 £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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 £
<b>Cost or Valuation</b>	
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>
<b>Net book value</b>	
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 £
<b>Cost or Valuation</b>			
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>
<b>Net book value</b>			
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 £
<b>Cost or Valuation</b>	
At 1 January 2023	2,539,500
Additions	211,274
Reclassification to assets held for sale	(200,000)
At 31 December 2023	2,550,774
<b>Provision</b>	
At 31 December 2023	-
<b>Net book value</b>	
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 £
<b>Cost or Valuation</b>			
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>
<b>Net book value</b>			
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 £
<b>Other</b>				
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 £
<b>Unrestricted funds</b>						
<b>General</b>						
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>
<b>Designated</b>						
Fixed assets	2,778,898	-	-	(7,185)	-	2,771,713
<b>Other</b>						
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>
<b>Total unrestricted funds</b>	10,301,112	1,682,370	(2,323,666)	3,550	108,983	9,772,349
<b>Restricted funds</b>						
Operating costs funds	-	82,311	(71,908)	(3,550)	-	6,853
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>						
<b>General</b>						
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>
<b>Designated</b>						
Fixed assets	2,783,113	-	-	(4,215)	-	2,778,898
<b>Other</b>						
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>
<b>Total unrestricted funds</b>	<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>
<b>Restricted funds</b>						
North Yorkshire Centre	30,200	-	-	(30,200)	-	-
South Lincolnshire Centre	10,156	-	-	(10,156)	-	-
Operating costs funds	-	48,038	(42,649)	(5,389)	-	-
<b>Total restricted funds</b>	<u>40,356</u>	<u>48,038</u>	<u>(42,649)</u>	<u>(45,745)</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>						
<b>General</b>						
General fund	5,311,375	1,191,835	(1,882,257)	8,449	2,123	4,631,525
<b>Designated</b>						
Fixed assets	2,729,743	-	-	(4,899)	-	2,724,844
<b>Other</b>						
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>
<b>Total unrestricted funds</b>	10,270,779	1,191,835	(1,882,257)	3,550	108,983	9,692,890
<b>Restricted funds</b>						
Operating costs funds	<u>-</u>	<u>82,311</u>	<u>(71,908)</u>	<u>(3,550)</u>	<u>-</u>	<u>6,853</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>						
<b>General</b>						
General fund	5,308,068	1,691,873	(1,702,508)	49,668	(35,726)	5,311,375
<b>Designated</b>						
Fixed assets	2,733,666	-	-	(3,923)	-	2,729,743
<b>Other</b>						
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>
<b>Total unrestricted funds</b>	<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>
<b>Restricted funds</b>						
North Yorkshire Centre	30,200	-	-	(30,200)	-	-
South Lincolnshire Centre	10,156	-	-	(10,156)	-	-
Operating costs funds	-	48,038	(42,649)	(5,389)	-	-
<b>Total restricted funds</b>	<u>40,356</u>	<u>48,038</u>	<u>(42,649)</u>	<u>(45,745)</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<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).