

Company registration number: 08611294

Charity registration number: 1155042

# **Jerry Green Dog Rescue**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**for the Year Ended 31 December 2024**



**Jerry Green**  
**DOG RESCUE**

Jerry Green Dog Rescue

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## **Jerry Green Dog Rescue**

### **Reference and Administrative Details**

#### **Chairman**

I Cawsey

#### **Trustees**

P McCartan  
J Chudley  
L Hewison  
A Robinson  
S Wilson

#### **Senior Leadership Team**

H C Marriott, CEO  
S Wilks, Deputy CEO  
N Grimshaw, Head of Fundraising & Marketing  
S Marshall, Finance Manager  
A Raworth, Central Office and Facilities Manager

#### **Charity Registration Number**

1155042

#### **Company Registration Number**

08611294

The charity is incorporated in United Kingdom.

#### **Registered Office**

Jerry Green Dog Rescue  
Broughton  
Brigg  
North Lincolnshire  
DN20 0BJ

#### **Auditor**

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

#### **Solicitors**

Mason Baggott & Garton  
13-19 Wells Street  
Scunthorpe  
DN15 6HN

#### **Bankers**

NatWest  
119 High Street  
Scunthorpe  
DN15 6LT

## **Jerry Green Dog Rescue**

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

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

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


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

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

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

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

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

Signed by:  
  
CCA1CA85FC9E4EF...  
**Ian Cawsey**

Chair of the Board of Trustees

## **Jerry Green Dog Rescue**

### **Trustees' Report**

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

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

#### **OBJECTIVES AND ACTIVITIES**

##### ***Objects and aims***

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

##### ***Our mission:***

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

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

##### ***Public benefit***

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

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

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

## Jerry Green Dog Rescue

### Trustees' Report

#### ACHEIVEMENTS AND PERFORMANCE

##### ❖ *Operations*

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

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

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

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

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

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

## Jerry Green Dog Rescue

### Trustees' Report

#### ❖ **Fundraising**

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

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

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

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

#### ❖ **Retail**

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

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

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

#### ❖ **Volunteering**

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

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

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

## Jerry Green Dog Rescue

### Trustees' Report

#### ❖ *Marketing*

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

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

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

### FUTURE PLANS

#### ❖ *Our Future Plans*

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

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

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

#### ❖ *Operations*

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

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

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



## Jerry Green Dog Rescue

### Trustees' Report

#### ❖ **Fundraising**

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

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

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

#### ❖ **Retail**

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

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

## **Jerry Green Dog Rescue**

### **Trustees' Report**

#### **❖ Volunteering**

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

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

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

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

#### **❖ Marketing**

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

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

### **FINANCIAL REVIEW**

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

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

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

## **Jerry Green Dog Rescue**

### **Trustees' Report**

#### **❖ Income**

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

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

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

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

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

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

#### **❖ Expenditure**

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

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

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

#### **❖ Investments**

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

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

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

## Jerry Green Dog Rescue

### Trustees' Report

#### ❖ *Policy on reserves*

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

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

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

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

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

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

#### **PRINCIPAL RISKS AND UNCERTAINTIES**

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

##### Information Technology and data

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

## **Jerry Green Dog Rescue**

### **Trustees' Report**

#### **Disaster recovery**

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

#### **Loss of reputation/negative publicity**

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

#### **Reduced income**

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

#### **Health & Safety**

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

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

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **❖ *Nature of governing document***

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

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

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

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

#### **❖ *Recruitment and appointment of trustees***

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

## Jerry Green Dog Rescue

### Trustees' Report

#### ❖ **Governance**

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

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


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

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

### **DISCLOSURE OF INFORMATION TO THE AUDITOR**

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

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

Signed by:  
  
 .....  
 I A Cawsey  
 Chairman

## Jerry Green Dog Rescue

### Statement of Trustees' Responsibilities

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

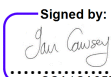
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and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

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

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

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

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

Signed by:  
  
 .....  
 CCA1CA88FC9E4EF...  
 I A Cawsey  
 Chairman

## Jerry Green Dog Rescue

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

#### Opinion

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

In our opinion the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

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

We have nothing to report in this regard.



## **Jerry Green Dog Rescue**

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

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

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

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

#### **Responsibilities of trustees**

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

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

#### **Auditor responsibilities for the audit of the financial statements**

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

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

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

## **Jerry Green Dog Rescue**

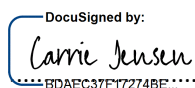
### **Independent Auditor's Report to the Members of Jerry Green Dog Rescue**

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](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:  
  
.....BDAEC37F17274BE.....

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

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

16 May 2025

## Jerry Green Dog Rescue

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

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

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

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

## Jerry Green Dog Rescue

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

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

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

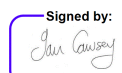
## Jerry Green Dog Rescue

(Registration number: 08611294)

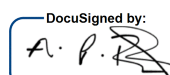
## Consolidated Balance Sheet as at 31 December 2024

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

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

Signed by:  
  
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I A Cawsey  
Chairman

DocuSigned by:  
  
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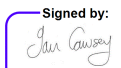
A P Robinson  
Trustee

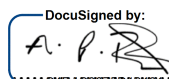
## Jerry Green Dog Rescue

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

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

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

Signed by:  
  
 CCA1CA85FC9E4EF...  
 I A Cawsey  
 Chairman

DocuSigned by:  
  
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 A P Robinson  
 Trustee

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

## Jerry Green Dog Rescue

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

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

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

## **Jerry Green Dog Rescue**

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

#### **1 Charity status**

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

The address of its registered office is:

Jerry Green Dog Rescue

Broughton

Brigg

North Lincolnshire

DN20 0BJ

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

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

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

##### **Basis of preparation**

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

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

##### **Basis of consolidation**

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

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

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



## Jerry Green Dog Rescue

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

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

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

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

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

#### **Going concern**

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

#### **Income and endowments**

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

#### ***Donations and legacies***

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

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

#### ***Grants receivable***

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

#### ***Deferred income***

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

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

#### ***Investment income***

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

Jerry Green Dog Rescue

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

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

***Raising funds***

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

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Support costs**

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

**Governance costs**

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

**Taxation**

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

**Intangible assets**

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

**Tangible fixed assets**

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

**Amortisation**

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

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

Jerry Green Dog Rescue

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

Depreciation and amortisation

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

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

Investment properties

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

Fixed asset investments

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

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

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

Current asset investments

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

Trade debtors

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

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

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

Fund structure

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

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

## Jerry Green Dog Rescue

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

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

#### Pensions and other post retirement obligations

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

#### Financial instruments

##### Classification

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

##### Recognition and measurement

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

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

##### Investments

Investments in subsidiaries are measured at cost less impairment.

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations	296,777	4,871	301,648
Legacies	503,133	1,223	504,356
Grants, including capital grants;			
Grants from other sources	20,750	11,000	31,750
	<b>820,660</b>	<b>17,094</b>	<b>837,754</b>
	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
	<b>839,308</b>	<b>82,311</b>	<b>921,619</b>

## Jerry Green Dog Rescue

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

#### 4 Income from charitable activities

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

#### 5 Income from other trading activities

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

Jerry Green Dog Rescue

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

6 Investment income

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

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

## Jerry Green Dog Rescue

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

#### 7 Other income

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

#### 8 Expenditure on raising funds

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

#### 9 Expenditure on charitable activities

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

## Jerry Green Dog Rescue

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

#### 10 Analysis of governance and support costs

##### Support costs allocated to charitable activities

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

##### Governance costs

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



## Jerry Green Dog Rescue

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

#### 11 Net incoming/outgoing resources

Net outgoing resources for the year include:

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

#### 12 Trustees remuneration and expenses

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

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

#### 13 Staff costs

The aggregate payroll costs were as follows:

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

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

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

Jerry Green Dog Rescue

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

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

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

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

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

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

14 Auditors' remuneration

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

15 Taxation

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

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

## Jerry Green Dog Rescue

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

#### 16 Intangible fixed assets

##### Group

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

##### Charity

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

## Jerry Green Dog Rescue

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

#### 17 Tangible fixed assets

##### Group

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

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

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

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

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

## Jerry Green Dog Rescue

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

#### Charity

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

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

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

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

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

## Jerry Green Dog Rescue

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

#### 18 Fixed asset investments

##### Group

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

##### Investment properties

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

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

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

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

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

## Jerry Green Dog Rescue

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

#### Other investments

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

#### Charity

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

#### Investment properties

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

## Jerry Green Dog Rescue

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

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

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

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

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

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

#### Other investments

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

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



Jerry Green Dog Rescue

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

Details of undertakings

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

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

Subsidiary undertakings

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

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

19 Stock

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

## Jerry Green Dog Rescue

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

#### 20 Debtors

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

#### 21 Cash and cash equivalents

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

#### 22 Creditors: amounts falling due within one year

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

#### Deferred income

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

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

Jerry Green Dog Rescue

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

23 Obligations under leases and hire purchase contracts

Operating lease commitments

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

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

24 Commitments

Group

Pension commitments

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

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

25 Contingent assets

Group

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

# Jerry Green Dog Rescue

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

### 26 Funds

#### Group

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

## Jerry Green Dog Rescue

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

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
<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
	5,292,553	1,682,370	(2,323,666)	10,735	2,123	4,664,115
<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
	2,229,661	-	-	-	106,860	2,336,521
<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>	10,301,112	1,764,681	(2,395,574)	-	108,983	9,779,202

## Jerry Green Dog Rescue

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

#### Charity

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

## Jerry Green Dog Rescue

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

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

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

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

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

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

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

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

## Jerry Green Dog Rescue

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

#### 27 Analysis of net assets between funds

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

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

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

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



## **Jerry Green Dog Rescue**

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

#### **28 Related party transactions**

##### **Group**

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

##### **Charity**

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

##### **The Jay Gee Trading**

(100% owned subsidiary of Jerry Green Dog Rescue)

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