

**REGISTERED COMPANY NUMBER: 08611294 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1155042**

Report of the Trustees and  
Financial Statements for the Year Ended  
31 December 2017  
for  
Jerry Green Dog Rescue

Jerry Green Dog Rescue

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for the Year Ended 31 December 2017

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## Jerry Green Dog Rescue

### Chairman's Report for the Year Ended 31 December 2017

Welcome to this review of our year at Jerry Green Dog Rescue: it is good to have the opportunity to reflect on our achievements and to share our vision for the coming months. We continue to be proud of the difference we make, not only to the dogs in our care but to the families we create when we find them the perfect match.

Much has changed since last year and the landscape in which we are operating has shifted. Transparency and accountability are more important than ever to us and this review will show you where our income, including your donations, is spent.

Jerry Green Dog Rescue has been helping abandoned and unwanted dogs since 1961, so has years of experience in this field and constantly strives to improve dog welfare standards and rehoming techniques. We take pride in our innovative approach to rehoming dogs through our Meet&Match® process.

However, we have been slower to develop relationships with our communities and have struggled to get our message across about our need to secure regular funding from our supporters and adopters. We are steadily making inroads thanks to a change in our approach to fundraising and the help of some wonderful volunteers and organisations. In addition, our events have blossomed, welcoming more than 7,000 visitors in 2017 and generating £61,498 in total.

Half way through last year, we launched new services as a way to bring in vital income and now offer grooming, dog training and classes, paddock and field hire. We're sure our supporters will be delighted to know that we have reintroduced boarding at our North Lincolnshire Centre, near Brigg. It's great to be able to offer all these services and the response has been very encouraging. All income generated goes back to our rescue dogs and people tell us they like this method of helping the charity.

That said the Trustees are only too well aware that there is much more to do to ensure we have a financial model that provides a sustainable basis for the charity to continue for many years to come. This means increasing the money we get from legacies, donations, fundraising and from enterprise, as well as ensuring that every penny is well spent and provides the very best welfare standards and new loving homes for our dogs. There are few quick wins in this approach and we know the road to financial sustainability can be bumpy and will take us a few years to achieve. But we are resolved to do so and to ensure the name Jerry Green remains one based in our local communities and with a reputation for excellent welfare standards that we can all be proud of.

Finally, I would like to thank all our supporters, adopters, staff, volunteers and trustees for their continuing commitment to Jerry Green Dog Rescue - we couldn't do it without you.

Ian Cawsey

Chair of the Board of Trustees

## Jerry Green Dog Rescue

### Chief Executive's Report for the Year Ended 31 December 2017

This has been a year of building on the work in 2016, embedding our training and development and implementing a person centered approach to support staff performance. Training has continued to be a focus for us, ensuring that our staff have built on their knowledge and expertise so that we become the go-to place for dog lovers!

We are all immensely proud that, this year, we have managed to rehome 1,005 dogs, a fantastic achievement. This is without any doubt thanks to our innovative approach to each dog, setting individual and bespoke care plans and utilising our pioneering Meet&Match® process. We take a personal approach to matching adopters to our dogs to ensure they succeed in their new homes. We have worked hard to improve our post-adoption support for new owners, taking a more proactive approach in providing advice and guidance to owners during the settling-in period.

A new, bright and dynamic fundraising team is focusing on the different aspects of modern income generation - individual giving, community, digital and corporate fundraising. They are also out working with our amazing volunteers who helped us raise £49,000 this year.

We are extremely grateful to some brilliant supporters: like the one who gave us £13,000 in unrestricted funds just to help our dogs in the name of his beloved Buster; and to larger donors such as The PawPrint Charitable Trust which is giving £200,000 towards the refurbishment of our South Lincolnshire Centre. This includes the building of the PawPrint Pavilion, a multi-functional space for indoor training and a venue available to hire for events. Thanks also to our sponsors, like Laughing Dog, Vitalin and Natural Instinct, who make a huge difference to our work. This year we are planning to develop new corporate products to help us build more partnerships locally.

December saw us launch our new website, designed to be an interactive platform to engage with supporters and adopters. Already the website has proved a valuable asset: in one month alone, we received 185 new sign-ups to receive our newsletter. Please do go and have look at the new website at [www.jerrygreendogs.org.uk](http://www.jerrygreendogs.org.uk).

We are all very proud of our achievements in 2017 but Jerry Green Dog Rescue must continue to grow and develop, striving to be the best we can to support both dogs and people alike. To do this, we must focus on income generation in 2018.

Jacqueline Bell

CEO

## Jerry Green Dog Rescue

### Report of the Trustees for the Year Ended 31 December 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Our Core Objectives**

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

##### **Our Core Principles**

When Jerry Green established our organisation back in 1961 he wanted to revolutionise the quality of life for rescue dogs in North Lincolnshire. He believed all dogs deserved a good life and a safe, loving home. He left us a legacy that has endured for more than fifty years and led to his name being established not just in North Lincolnshire but in South Lincolnshire, Nottinghamshire, East Yorkshire and North Yorkshire as well.

But Jerry Green was not only interested in dogs locally. He wanted the good practices he established to influence other dog rescue centres and set up a charity that didn't just provide a centre but was an organisation that promoted more humane treatment of all dogs, opposed vivisection and would campaign and lead public education accordingly.

Over the years there have been many steps in this journey and a few dead ends along the way. So as we build an organisation that is fit for the 21st century we acknowledge that society has moved on and we know more about dogs and other animals in terms of their sentience and welfare needs, so we have reiterated the values of Jerry Green and endeavor to place them in a modern setting.

##### **Core Principles Vision**

Jerry Green Dog Rescue exists to provide a safe place for homeless dogs and to seek new loving places for them to live. We pioneer and provide the highest standards of welfare for the dogs in our care.

A Jerry Green Dog is always a Jerry Green Dog and we stand ready to provide support and care for all our dogs throughout their lives. We are a family that shares and enjoys the good times with our dogs and their adopters and we are there through sadder times when our dogs and our adopters need us most.

We articulate and campaign for the humane treatment of dogs everywhere.

##### **Statement of Principles**

- Every dog that enters a Jerry Green Dog Rescue Centre will receive the highest standard of care and welfare.
- Our dogs will be found loving homes appropriate to their needs through high welfare Meet&Match® processes.
- No dog will be put to sleep except when it is the only humane option.
- We will retain the ownership of all our dogs and will recover them if their welfare is at risk.
- We will support all our adopters and fosterers so they can always be confident the best advice and assistance is always available to them.

## Jerry Green Dog Rescue

### Report of the Trustees for the Year Ended 31 December 2017

#### **OBJECTIVES AND ACTIVITIES**

##### **Traditional Values in a Modern Setting**

1. We will raise public awareness of the benefits and responsibilities of giving a loving home to a dog.
2. We will not allow our dogs to be used in activities that put their welfare, or the welfare of other animals, at risk. (This includes, but not exclusively, racing, fighting, hunting, shooting, circuses or other forms of public entertainment that involves unnatural dog behaviour).
3. We do not support cosmetic surgical procedures, including tail docking.
4. No dog chooses to be born. Every puppy bred or farmed for profit means there is one home fewer for a dog awaiting adoption at our centres. Society has a duty to be responsible about the number of dogs bred and to limit numbers to those who can be properly homed and cared for. We will raise public awareness that thousands of dogs are in rescue centres whilst breeders continue to add to an already oversized dog population.
5. We will raise public awareness of the welfare consequences of irresponsible breeding and puppy farms.
6. We do not support the breeding of dogs with known genetic deformities.
7. We will not participate in, or allow our dogs to participate in formal dog shows that involve breeds with known genetic deformities.
8. We support the full implementation of the RSPCA roadmap to improve the genetics of pedigree breeding.
9. We respect and continue to support Jerry Green's anti-vivisection beliefs especially relating to the use of dogs in experimentation.
10. We will not engage with, or invest in, organisations or individuals who compromise the welfare of animals or engage in activities contrary to these core principles.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **THE DIFFERENCE WE MADE TO THE DOGS IN OUR CARE**

	2016	2017	
Dogs In	868	936	7.83% increase
Dogs Out	993	1005	1.20% increase

We have seen an increase in dogs coming into our care and also in numbers rehomed. We have continued to build on our resources to support dog welfare, such as Home to Home adoption, where dogs are rehomed without coming into kennels. We have also seen a growth in fostering, which sees fewer dogs spending time in kennels and lets staff and volunteers spend more time with the dogs at our five Centres to support their care and training. This has had a positive impact in reducing the time dogs stay with us and increasing the number of dogs rehomed. Dogs would only be put to sleep due to welfare, medical or risk concerns, following consultation with our vets.

#### **Strategic Priority 1: Our People**

##### **WHAT WE SAID WE WOULD DO**

1. Introduce a salary scale and rewards and recognition package;
2. Invest in our volunteers through training and recognition of their contribution;
3. Continue to support our staff;
4. Make changes to our Fundraising Team to support the delivery of the Fundraising Plan;
5. Provide training, education and support to dog owners.

##### **WHAT WE DID**

The ability to recruit a knowledgeable and experienced workforce is a priority. To that end, we introduced a new salary scale. It has given us the opportunity to recruit staff who can bring valuable knowledge, qualifications and experience and this has shown tangible benefits to our dogs, our adopters and our volunteers who have been able to learn and develop their knowledge.

## **STRATEGIC REPORT**

### **Achievement and performance**

We have committed our time to our volunteers, improving the recruitment and induction process, offered further training opportunities and expressed our thanks for their support. We have set up forums and communication platforms to stay engaged with our volunteers. We continue to work closely with volunteers through our development programme, with many of our training sessions being attended by some of the team - including Customer Service Training, External Dog Trainers' workshops and in-centre sessions around dog care. The networking meetings and volunteer surveys are continuing to play a huge part in communicating with the volunteers at all of our Centres and the support they provide to the Charity is invaluable.

We have continued our focus on one-to-one coaching for all to ensure that our staff have an outlet outside our work and approaches can be explored to bring new awareness and insights to their working practices. Additionally, we have invested in supporting the development of our managers through Coaching Leadership Training and conflict management. We have developed a new person-centered approach to performance management and updated our HR processes.

We have made some changes to our Fundraising Team, placing them within central office and concentrating on delivering the individual streams of the Fundraising Plan, fully supported by continuing membership of the Institute of Fundraising and NCVO.

We continued to work with a pool of dedicated external dog behaviour specialists who have supported the development of our staff and volunteers, in turn leading to a greater understanding of dog behaviour, training and modification together with handling and enrichment techniques.

### **THE DIFFERENCE WE MADE**

Thanks to training and our innovative Meet&Match® process, plus our increased follow-up contact, more dogs are staying in their forever homes, with our returns reducing by 3.71%.

Our volunteer numbers stayed steady at around 100, increasing our community presence and helping to promote the charity. These also include fosterers who help dogs spend more time away from the kennel environment.

### **Strategic Priority 2: Our Places**

#### **WHAT WE SAID WE WOULD DO**

1. Create warm, welcoming and stress-free environments for our dogs and visitors;
2. Create quality facilities for the dogs to receive the highest standard of care;
3. Ensure our facilities are safe and fit for purpose.

#### **WHAT WE DID**

Due to an incredibly generous grant from The Pawprint Charitable Trust, we were able to start refurbishment work at our South Lincolnshire Centre, to provide multi-functional Meet&Match® spaces, sensory gardens and a training pavilion. These new spaces will be welfare and people-friendly and make a tangible difference for the dogs, paid and unpaid staff and visitors.

We have made upgrades to our training barns at North Yorkshire and East Yorkshire. These spaces can now be used all year round to support the needs of our dogs. Our East Yorkshire Centre also benefited from a heating upgrade in the kennels and new modern kennel hatches.

We have improved our off-lead spaces for the dogs at our Centres, creating larger, safer environments where our dogs can run free and play. They also create income through hiring of the paddocks for supporters' own dogs.

## Jerry Green Dog Rescue

### Report of the Trustees for the Year Ended 31 December 2017

#### **STRATEGIC REPORT**

##### **Achievement and performance**

With the support of our experienced maintenance team across our Centres, we created plans to prioritise the work needed to maintain and improve our facilities to make them more inviting and visitor friendly and create better spaces for our dogs to spend time away from the kennels with our staff and volunteers.

These spaces are safe, calm, quiet and have supported 1005 successful adoptions through our Meet&Match® process in 2017. We continue to keep our dog numbers low in our Centres at approximately 20, with a number of these dogs being cared for in foster homes during their stay with us. This meant we had happier dogs who received more time with our dog welfare staff and volunteer team. Consequently they were rehomed more quickly, with an average resident stay of just 28 days.

##### **THE DIFFERENCE WE MADE**

Keeping dogs calm, relaxed and happy with lots of one-to-one time with our trained staff and volunteers has enabled us to assess, train and rehome our dogs more quickly.

#### **Strategic Priority 3: Our Profile and Reputation**

##### **WHAT WE SAID WE WOULD DO**

1. Continue to build relationships, raising our profile;
2. Take control of our voice and share with pride the work we do;
3. Exploit opportunities to raise income.

##### **WHAT WE DID**

Our media support increased again in 2017, with local supporters picking up on our promotion of events, appeals for help for dogs needing care and calls to actions needed for the Centres, such as fosterers in cold weather.

We raised awareness in campaigning against puppy farming and supporting 'Lucy's Law' meaning more than ever we are seen to be in the public eye, supporting and educating the general public through awareness raising.

We have hosted more than 40 events this year both at our centres and in the local areas. Our two biggest events for 2017 were the Newstead Abbey (Notts) Family Weekend and The Big Weekend at the North Lincolnshire Centre, which saw us attract more than 5000 people and raise around £15,000.

##### **THE DIFFERENCE WE MADE**

- 162 Press releases
- 5 Media appearances
- 8 Radio appearances
- 3 dog appeals raising £2,454.67
- Greatest Facebook reach for Bring Your Dog to Work Day at 467,700 people
- 10,139 new Facebook likes

#### **Strategic Priority 4: Pounds & Pence**

##### **WHAT WE SAID WE WOULD DO**

1. Increase our income from donors, supporter's events and appeals;



## Jerry Green Dog Rescue

### Report of the Trustees for the Year Ended 31 December 2017

#### **STRATEGIC REPORT**

##### **Achievement and performance**

2. Make sure our existing donors and supporters feel appreciated and genuinely valued;
3. Ensure we secured best value for money for good and services.

##### **WHAT WE DID**

- Overall we have had a 2.27% increase in income in 2017;
- We secured £6,697 sponsorship from companies in 2017, and Gift in Kind donations valued at £20,000;
- We have improved our 'thank you' strategy, ensuring we are thanking our supporters in a timely manner so they feel valued and appreciated.

##### **THE DIFFERENCE WE MADE**

- Ensuring our supporters are valued has led to an increase in supporter retention, allowing us to increase our income and inevitably help more dogs in need.
- An overall increase in our income helps give our accounts stability when looking at investing in capital projects and future proofing.

#### **Strategic Priority 5: Becoming More Enterprising**

##### **WHAT WE SAID WE WOULD DO**

1. Make the most of our assets and work to our strengths;
2. Deliver on our business plans.

##### **WHAT WE DID**

We continued to build on our services outside of dog adoption, increasing the number of clients taking our services - paddock hire proving particularly popular. We have seen excellent take-up across our Centres for dog training classes, group sessions and one-to-one classes and workshops and an increase in shop sales. We reopened our boarding facility at our North Lincolnshire Centre and grooming services at three of our Centres. Income generated in 2017 stood at £93,321.

##### **THE DIFFERENCE WE MADE**

All these services have proved incredibly popular with a 5\* rating on 96% of customer feedback.

## Jerry Green Dog Rescue

### Report of the Trustees for the Year Ended 31 December 2017

#### **STRATEGIC REPORT**

##### **Financial review**

##### *Financial review*

##### **2017 Financial Review**

##### **Income**

Total income 2016 - £1,198,781

Total income 2017 - £1,226,050

Overall, our income saw an increase of 2.27%; the principal funding sources of income to the Charity were:

- Dog adoption £165,813
- General Donations £79,119
- Fundraising £167,400
- Legacies £334,701
- Rents received £145,829
- Enterprise activities £93,321
- Dog adoption is up by £15,727, a 10% increase on 2016. Average per dog adopted is £150.
- Fundraising events income is up by 28.3% to £61,498.

##### **Expenditure**

Total expenditure 2016 - £1,659,922

Total expenditure 2017 - £1,865,069

Overall, expenditure increase by 12.36% in 2017. This was mainly due to:

- Dog welfare expenditure increased by 33% to £197,046 due to the increase in numbers of dogs cared for. This is mainly due to a 13% increase in vet fees which were £17,046 higher than in 2016. This was due to our increased rehoming activity and uplift in vet costs due to us caring for more dogs with more complex and expensive medical needs.
- Salaries were up 9.35%, an amount of £87,235 due to a change in the salary scale during the year and the introduction of pension contributions. There was also an increase in staff at North Lincolnshire for boarding and the introduction of groomers at three Centres during 2017.
- Fundraising, PR & Marketing costs were down by 27% due to bringing more activities in-house.

##### **Staffing**

Staffing levels at the centres increased with the introduction of grooming services at North Lincs, Nottinghamshire and South Lincolnshire in June and East Yorkshire in October. The total number of staff at December 2017 was 63, compared to 56 in December 2016 - an increase of 12.5%.

Number of full and part-time staff at the end of 2017:

Central office 10 (including senior management team of CEO, Deputy CEO and Central Office Manager)

North Lincolnshire 14

North Yorkshire 6

Nottinghamshire 11

East Yorkshire 11

South Lincolnshire 11

##### **Investment income**

The total dividend income generated by the equity and bond portfolio held at Cazenove, our investment broker is £142,456. During 2017, £600,000 has been drawn down to supplement income and cover expenses over the year.

## Jerry Green Dog Rescue

### Report of the Trustees for the Year Ended 31 December 2017

#### **STRATEGIC REPORT**

##### **Financial review**

###### *Financial review*

The Trustee's policy is to invest the reserve fund so as to minimize risk, but maintain accessibility to the funding. Surplus monies are deposited in a Cazenove Managed Investment Fund. Cazenove provide the charity with quarterly statements of fund performance which are reviewed by the Trustees. Personnel from Cazenove periodically attend meetings to discuss performance and future investment possibilities. The Trustees regularly review these investments to maximize the return on the reserves 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.

##### **Reserves policy and going concern**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of reserves as at 31 December 2017 would be 12 months running costs, £1,865,069, and this level is maintained due to investments cited above.

Nevertheless, our current strategy still aims to bring us to a place that our annual income covers our yearly costs so that investment can build further reserves or be reinvested in vital building repairs and development.

Balance sheet remains strong with total funds of £12,304,891. Free reserves being unrestricted funds less fixed assets and investment properties amounted to £5,201,780. 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.

##### **Future plans**

Our primary objective remains to be at the forefront of dog welfare and provide the best quality of life for all rescue dogs in our care and to ensure they have a good life and a safe, loving home.

This year the charity will undertake a review of our strategy focusing on the next three years' budgets, with the aim of reducing our operational deficit and identifying areas for expansion or contraction within the constraints of our balance sheet.

Repairs and renewals are required at all our Centres so income generation will be a priority in 2018. We are developing our fundraising and looking at our enterprise strategy. Our enterprise services have been established to support the core work of the charity. We aim to provide excellent grooming, training and exercise facilities, plus boarding and day care at North Lincolnshire.

We are still actively looking for retail premises in order to open our first charity shop, as well as improving our Centre retail range.

We will also

- complete the refurbishment of our South Lincolnshire centre in order to ensure that it is fit for purpose for the dogs, staff and enterprise;
- deliver our maintenance plans across all centres to ensure we are making the most of our assets and upgrade our facilities wherever possible.

## Jerry Green Dog Rescue

### Report of the Trustees for the Year Ended 31 December 2017

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

##### **Governing document**

The charity is controlled by its governing document, memorandum and articles, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

The current Trustee Board covers a wide range of skills including:

Finance  
Accounting  
Business Management  
Dog Welfare  
HR  
Public Affairs  
Education  
Coaching  
Media & Publications

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08611294 (England and Wales)

##### **Registered Charity number**

1155042

##### **Registered office**

Jerry Green Dog Rescue  
Broughton  
BRIGG  
North Lincolnshire  
DN20 0BJ

##### **Trustees**

Mr I A Cawsey	Charity Director	
Ms J Chudley	Trustee	
Mr K L Peart	Trustee	
Mr A P Robinson	Chartered Accountant	
Mr J Taylor	Retired	- resigned 5.5.17
Ms V A Taylor	Retired	
Miss L F Hewison	Trustee	
Mr P McCartan	Human Resource Manager	

Jerry Green Dog Rescue

Report of the Trustees  
for the Year Ended 31 December 2017

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Nicholsons  
Statutory Auditors  
Newland House  
The Point  
Weaver Road  
LINCOLN  
Lincolnshire  
LN6 3QN

**Bankers**

Natwest  
Brigg Branch  
14 Market Place  
BRIGG  
North Lincolnshire  
DN20 8EU

**Solicitors**

Gosschalks  
Queens Gardens  
HULL  
Humberside  
HU1 3DZ

**Investment broker**

Cazenove Capital Management  
Shroder & Co Limited  
12 Moorgate  
LONDON  
EC2R 6DA

## Jerry Green Dog Rescue

### Report of the Trustees for the Year Ended 31 December 2017

#### **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 Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **AUDITORS**

The auditors, Nicholsons, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 2 July 2018 and signed on the board's behalf by:

Mr I A Cawsey - Trustee

Report of the Independent Auditors to the Members of  
Jerry Green Dog Rescue

**Opinion**

We have audited the financial statements of Jerry Green Dog Rescue (the 'charitable company') for the year ended 31 December 2017 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2017 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

Report of the Independent Auditors to the Members of  
Jerry Green Dog Rescue

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

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

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

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

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Our responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

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



Report of the Independent Auditors to the Members of  
Jerry Green Dog Rescue

Emma Murray (Senior Statutory Auditor)  
for and on behalf of Nicholsons  
Statutory Auditors  
Newland House  
The Point  
Weaver Road  
LINCOLN  
Lincolnshire  
LN6 3QN

3 August 2018

Jerry Green Dog Rescue

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	700,255	39,607	739,862	830,914
<b>Charitable activities</b>	5				
Charitable activities		68,195	-	68,195	49,511
Other trading activities	3	93,321	-	93,321	40,080
Investment income	4	288,327	-	288,327	258,031
Other income		36,345	-	36,345	20,245
<b>Total</b>		<b>1,186,443</b>	<b>39,607</b>	<b>1,226,050</b>	<b>1,198,781</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	238,772	-	238,772	66,541
<b>Charitable activities</b>	7				
Charitable activities		1,625,686	611	1,626,297	1,593,381
<b>Total</b>		<b>1,864,458</b>	<b>611</b>	<b>1,865,069</b>	<b>1,659,922</b>
Net gains/(losses) on investments		298,880	-	298,880	1,036,881
<b>NET INCOME/(EXPENDITURE)</b>		<b>(379,135)</b>	<b>38,996</b>	<b>(340,139)</b>	<b>575,740</b>
<b>Transfers between funds</b>	19	57,390	(57,390)	-	-
<b>Net movement in funds</b>		<b>(321,745)</b>	<b>(18,394)</b>	<b>(340,139)</b>	<b>575,740</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>12,546,561</b>	<b>98,469</b>	<b>12,645,030</b>	<b>12,069,290</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>12,224,816</b>	<b>80,075</b>	<b>12,304,891</b>	<b>12,645,030</b>

The notes form part of these financial statements

Jerry Green Dog Rescue

Statement of Financial Position  
At 31 December 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	4,143,036	16,417	4,159,453	4,162,232
<b>Investments</b>					
Investments	14	5,040,109	-	5,040,109	5,379,723
Investment property	15	2,880,000	-	2,880,000	2,880,000
		<hr/>	<hr/>	<hr/>	<hr/>
		12,063,145	16,417	12,079,562	12,421,955
 <b>CURRENT ASSETS</b>					
Stocks	16	19,108	-	19,108	44,966
Debtors	17	223,981	-	223,981	85,035
Cash at bank		19,755	63,658	83,413	237,039
		<hr/>	<hr/>	<hr/>	<hr/>
		262,844	63,658	326,502	367,040
 <b>CREDITORS</b>					
Amounts falling due within one year	18	(101,173)	-	(101,173)	(143,965)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		161,671	63,658	225,329	223,075
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		12,224,816	80,075	12,304,891	12,645,030
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		12,224,816	80,075	12,304,891	12,645,030
		<hr/>	<hr/>	<hr/>	<hr/>
 <b>FUNDS</b>	19				
Unrestricted funds				12,224,816	12,546,561
Restricted funds				80,075	98,469
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				12,304,891	12,645,030
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 2 July 2018 and were signed on its behalf by:

Mr I A Cawsey -Trustee

The notes form part of these financial statements

Jerry Green Dog Rescue

Statement of Cash Flows  
for the Year Ended 31 December 2017

	Notes	2017 £	2016 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	(1,128,399)	(90,246)
<b>Net cash provided by (used in) operating activities</b>		<u>(1,128,399)</u>	<u>(90,246)</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(111,690)	(40,712)
Purchase of fixed asset investments		(817,836)	(915,840)
Sale of fixed asset investments		1,774,492	938,879
Net cash movement of investments		(12,691)	203,130
Interest received		42	171
Dividends received		142,456	117,757
<b>Net cash provided by (used in) investing activities</b>		<u>974,773</u>	<u>303,385</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(153,626)</u>	<u>213,139</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>237,039</u>	<u>23,900</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>83,413</u></u>	<u><u>237,039</u></u>

The notes form part of these financial statements

Jerry Green Dog Rescue

Notes to the Statement of Cash Flows  
for the Year Ended 31 December 2017

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2017 £	2016 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	(340,139)	575,740
<b>Adjustments for:</b>		
Depreciation charges	114,442	110,730
Gain on investments	(305,471)	(1,036,881)
Loss on disposal of fixed assets	27	-
Interest received	(42)	(171)
Dividends received	(142,456)	(117,757)
Reclassification/transfer on investments	-	299,459
Realised gain on disposal of investments	(298,880)	-
Decrease/(increase) in stocks	25,858	(44,966)
(Increase)/decrease in debtors	(138,946)	115,101
(Decrease)/increase in creditors	(42,792)	8,499
<b>Net cash provided by (used in) operating activities</b>	<u>(1,128,399)</u>	<u>(90,246)</u>

Notes to the Financial Statements  
for the Year Ended 31 December 2017

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Critical accounting judgements and key sources of estimation uncertainty**

Estimates and judgements are continually evaluated by the directors and are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable in the circumstances.

**Tangible fixed asset lives and residual values**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. Judgement is applied in determining the residual values of fixed assets by assessing the amount that the company would currently obtain for disposing of the asset in the condition it is expected to be in at the end of its useful life. The estimation of useful lives is based on historic performance as well as expectations about future use. Useful lives are reviewed to reflect current estimates of technological advancement, future investment policy, economic utilisation and the physical condition of the asset.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**1. ACCOUNTING POLICIES - continued**

**Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Donations and sundry income are brought into account once the value can be accurately ascertained, is certain to be received and the charity is entitled to it. The figures are shown gross and include material gifts in kind at their fair value. Where a fair value can not be made due to no direct evidence, then a cost to the donor amount is used.

Grants are included in the Statement of Financial Activities on a receivables basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. When entitlement occurs before income is received, the income is accrued. Capital grants are recognised when receivable and are not deferred over the life of the asset on which they are expended. Unspent amounts of capital grant are reflected in the balance sheet in restricted funds.

The charity benefits from time given by a number of volunteers across the different Centres. In accordance with the Charities SORP (FRS 102), the time offered by these volunteers is not recognised but information about their contribution is detailed with the trustees' annual report.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

Costs relating to the running of the Central Office are classified as support costs and allocated wholly to charitable activities on the basis that this would be the most appropriate method.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost

Freehold land is not depreciated.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**1. ACCOUNTING POLICIES - continued**

**Investment property**

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

Under the Companies Act 2006 all fixed assets should be depreciated over their useful economic lives. However, in accordance with the Charities SORP (FRS102) investment properties should not be subject to a periodic charge for depreciation and should be included in the balance sheet at their fair value. The trustees consider that these properties are not held for consumption but for its investment potential and in order to give a true and fair view it is appropriate to depart from the Companies Act.

**Investment assets**

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

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

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

**Investment income**

Investment income on funds held is included when interest and dividends are receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the income paid or payable.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Corporate donations of stock are valued at the cost the charity would incur if they were to purchase the goods.

**Taxation**

The charity is exempt from corporation tax and VAT on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pension costs and other post-retirement benefits**

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



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**1. ACCOUNTING POLICIES - continued**

**Operating leases**

Operating lease income from investment properties is recognised in profit or loss on a straight-line basis over the period of the lease.

**Subsidiary company**

The subsidiary does not form part of the charities accounts as the results are deemed to be immaterial.

**Financial Instruments**

Financial assets and liabilities are recognised when the company becomes party to the contractual provisions of the financial instrument. Basic financial instruments held comprise cash and cash equivalents, trade and other debtors, trade and other creditors, loans and borrowings.

Cash and cash equivalents include cash in hand, deposits held with banks and other short-term liquid investments with original maturities of three months or less and these are measured at transaction price.

Trade and other debtors that are short term are recognised at transaction price, including any transaction costs, less any provision for impairment. Where a financial asset constitutes a financing transaction it is initially and subsequently measured at the present value of future payments, discounted at a market rate of interest.

Trade and other creditors, loans and borrowings are initially measured at transaction price, including any transaction costs, and are subsequently measured at amortised cost. Amounts that are payable within one year are measured at the undiscounted amount expected to be payable. Where a financial liability constitutes a financing transaction it is initially and subsequently measured at the present value of future payments, discounted at a market rate of interest.

**2. DONATIONS AND LEGACIES**

	2017 £	2016 £
Donations	380,091	394,288
Legacies	334,701	436,626
Grants	25,070	-
	<u>739,862</u>	<u>830,914</u>

Grants received, included in the above, are as follows:

	2017 £	2016 £
South Lincolnshire Build	12,070	-
South Lincolnshire Motor Vehicle	13,000	-
	<u>25,070</u>	<u>-</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**3. OTHER TRADING ACTIVITIES**

	2017 £	2016 £
Centre income	41,282	25,304
Training, grooming and boarding	52,039	14,776
	<u>93,321</u>	<u>40,080</u>

**4. INVESTMENT INCOME**

	2017 £	2016 £
Rents received	145,829	140,103
Fixed asset investment income	142,456	117,757
Deposit account interest	42	171
	<u>288,327</u>	<u>258,031</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2017 £	2016 £
Fundraising events	61,498	47,932
Sponsorship	6,697	1,579
	<u>68,195</u>	<u>49,511</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	2017 £	2016 £
Staff costs	56,466	-
Postage and stationery	6,217	4,428
Legal fees	393	4,236
Promotional costs	10,578	5,171
Telephone	5,885	-
Subscriptions	684	-
	<u>80,223</u>	<u>13,835</u>

# Jerry Green Dog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 December 2017

### 6. RAISING FUNDS - continued

#### Other trading activities

	2017 £	2016 £
Purchases	26,342	3,048
Staff costs	81,048	-
Promotional and website costs	6,059	11,634
Telephone	1,376	-
Subscriptions	2,731	-
	<u>117,556</u>	<u>14,682</u>

#### Investment management costs

	2017 £	2016 £
Portfolio management	38,537	35,601
Rent management	2,456	2,423
	<u>40,993</u>	<u>38,024</u>

Aggregate amounts	<u>238,772</u>	<u>66,541</u>
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### 7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 8) £	Totals £
Charitable activities	<u>1,324,280</u>	<u>302,017</u>	<u>1,626,297</u>

### 8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>247,140</u>	<u>5,132</u>	<u>49,745</u>	<u>302,017</u>

The management support costs represent the cost of running the Central Office and are wholly allocated to charitable activities.

Support costs, included in the above, are as follows:

# Jerry Green Dog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 December 2017

### **8. SUPPORT COSTS - continued**

	2017 Charitable activities £	2016 Total activities £
Wages	140,248	121,536
Social security	11,682	12,324
Pensions	331	(1,905)
Rates and water	1,677	1,224
Insurance	6,520	8,168
Light and heat	1,345	2,123
Telephone	3,530	2,869
Postage and stationery	4,241	4,437
Advertising	-	12,362
Sundries	1,622	5,280
Repairs and renewals	11,267	13,893
Motor expenses, travelling and subsistence, subscriptions and training costs	64,677	46,516
Bank charges	5,132	4,208
Auditors' remuneration	7,000	8,758
Auditors' remuneration for non audit work	5,653	4,627
Legal and professional	37,092	24,552
	<u>302,017</u>	<u>270,972</u>

### **9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2017 £	2016 £
Auditors' remuneration	7,000	8,758
Auditors' remuneration for non audit work	5,653	4,627
Depreciation - owned assets	114,442	110,730
Deficit on disposal of fixed asset	27	-
	<u>127,122</u>	<u>124,115</u>

Included within the figure above, is an amount of £21,233 (2016: £21,233) which relates to depreciation charged at 2% of freehold property cost after taking into consideration the expected residual value.

### **10. TRUSTEES' REMUNERATION AND BENEFITS**

There was no Trustee remuneration paid for the year ended 31 December 2017 (2016: £NIL)

#### **Trustees' expenses**

There were no Trustee expenses reimbursed for the year ended 31 December 2017 (2016: £NIL)

# Jerry Green Dog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 December 2017

### 11. STAFF COSTS

	2017 £	2016 £
Wages and salaries	953,021	884,045
Social security costs	65,863	50,966
Other pension costs	1,457	(1,905)
	<u>1,020,341</u>	<u>933,106</u>

The key management personnel of the parent charity, comprise of the trustees, the Chief Executive Officer, Deputy Chief Executive Officer and the Business Manager. The total employee benefits of the key personnel of the charity were £111,000 (2016: £110,000).

The average monthly number of employees during the year was as follows:

	2017	2016
Central office	6	6
North Lincolnshire	15	10
North Yorkshire	6	8
Nottinghamshire	11	8
East Yorkshire	11	11
South Lincolnshire	11	9
Fundraising	4	7
	<u>64</u>	<u>59</u>

No employees received emoluments in excess of £60,000.

### 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	830,914	-	830,914
<b>Charitable activities</b>			
Charitable activities	49,275	236	49,511
Other trading activities	40,080	-	40,080
Investment income	258,031	-	258,031
Other income	20,245	-	20,245
<b>Total</b>	<u>1,198,545</u>	<u>236</u>	<u>1,198,781</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
Raising funds	66,541	-	66,541
<b>Charitable activities</b>			
Charitable activities	1,593,156	225	1,593,381
<b>Total</b>	1,659,697	225	1,659,922
<b>Net gains/(losses) on investments</b>	1,036,881	-	1,036,881
<b>NET INCOME/(EXPENDITURE)</b>	575,729	11	575,740
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	11,970,832	98,458	12,069,290
<b>TOTAL FUNDS CARRIED FORWARD</b>	12,546,561	98,469	12,645,030

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 January 2017	3,786,629	487,059	161,165	38,342	4,473,195
Additions	-	89,959	9,258	12,473	111,690
Disposals	-	-	(209)	-	(209)
At 31 December 2017	3,786,629	577,018	170,214	50,815	4,584,676
<b>DEPRECIATION</b>					
At 1 January 2017	21,233	169,472	95,647	24,611	310,963
Charge for year	21,233	52,573	31,427	9,209	114,442
Eliminated on disposal	-	-	(182)	-	(182)
At 31 December 2017	42,466	222,045	126,892	33,820	425,223
<b>NET BOOK VALUE</b>					
At 31 December 2017	3,744,163	354,973	43,322	16,995	4,159,453
At 31 December 2016	3,765,396	317,587	65,518	13,731	4,162,232

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 are £2,690,158.

# Jerry Green Dog Rescue

## Notes to the Financial Statements - continued for the Year Ended 31 December 2017

### **13. TANGIBLE FIXED ASSETS - continued**

Included in cost or valuation of land and buildings is freehold land of £1,825,000 (2016: £1,825,000) which has not been depreciated.

### **14. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2017	5,379,723
Additions	817,836
Disposals at carrying value	(1,475,612)
Revaluations	305,471
Net cash movements	12,691
	<hr/>
At 31 December 2017	5,040,109
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2017	5,040,109
	<hr/>
At 31 December 2016	5,379,723
	<hr/>

The investments are both in the UK and outside of the UK.

The market value of investments outside of the UK totals £1,157,623 (2016: £1,348,914).

Investments are broken down as follows:

	2017 £	2016 £
Loan stock, Bonds, Equities and Trust Funds	5,016,804	5,369,109
Cash or cash equivalents	23,304	10,613
Equity investment in group undertakings - The Jay Gee Trading Limited	1	1
	<hr/>	<hr/>
Total	5,040,109	5,379,723
	<hr/>	<hr/>

The company's investments at the balance sheet date in the share capital of companies include the following:

The Jay Gee Trading Limited - Company Number 04042020

Nature of business: Other service activities not elsewhere classified

	%
Class of share:	holding
Ordinary shares of £1 each	100

Jerry Green Dog Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**14. FIXED ASSET INVESTMENTS - continued**

	2017	2016
	£	£
Aggregate capital and reserves	4,269	4,269
Profit/(Loss) for the year	-	1,308

**15. INVESTMENT PROPERTY**

	£
<b>MARKET VALUE</b>	
At 1 January 2017 and 31 December 2017	2,880,000
<b>NET BOOK VALUE</b>	
At 31 December 2017	2,880,000
At 31 December 2016	2,880,000

The freehold properties in the south of England were revalued on 19 April 2017 by Cowling & West, Chartered Surveyors, who are a registered member of RICS and PAI. The basis of the valuation was on an open market value.

The land in North Lincolnshire was revalued on 21 April 2017 by DDM Agriculture Limited, Rural and Urban Chartered Surveyors. The basis of the valuation was on an unencumbered freehold title.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £145,829 (2016: £140,103).

**16. STOCKS**

	2017	2016
	£	£
Stocks	19,108	44,966

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Trade debtors	1,200	1,000
Other debtors	42,435	51,239
VAT	2,757	-
Prepayments and accrued income	177,589	32,796
	223,981	85,035



Jerry Green Dog Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade creditors	34,945	84,974
Amounts owed to group undertakings	4,269	5,446
Social security and other taxes	16,157	15,160
Other creditors	-	1,792
Accruals and deferred income	45,802	36,593
	<u>101,173</u>	<u>143,965</u>

**19. MOVEMENT IN FUNDS**

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.17 £
<b>Unrestricted funds</b>				
General fund	12,546,561	(379,135)	57,390	12,224,816
<b>Restricted funds</b>				
North Yorkshire Centre	76,530	-	(19,045)	57,485
East Yorkshire and Nottingham Centres	21,928	-	(21,928)	-
Centre Specific Donations	11	(11)	-	-
South Lincolnshire Centre	-	39,007	(16,417)	22,590
	<u>98,469</u>	<u>38,996</u>	<u>(57,390)</u>	<u>80,075</u>
<b>TOTAL FUNDS</b>	<u>12,645,030</u>	<u>(340,139)</u>	<u>-</u>	<u>12,304,891</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,186,443	(1,864,458)	298,880	(379,135)
<b>Restricted funds</b>				
Centre Specific Donations	600	(611)	-	(11)
South Lincolnshire Centre	39,007	-	-	39,007
	<u>39,607</u>	<u>(611)</u>	<u>-</u>	<u>38,996</u>
<b>TOTAL FUNDS</b>	<u>1,226,050</u>	<u>(1,865,069)</u>	<u>298,880</u>	<u>(340,139)</u>

Jerry Green Dog Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
<b>Unrestricted Funds</b>			
General fund	11,970,832	575,729	12,546,561
<b>Restricted Funds</b>			
North Yorkshire Centre	76,530	-	76,530
East Yorkshire and Nottingham Centres	21,928	-	21,928
Centre Specific Donations	-	11	11
	<u>98,458</u>	<u>11</u>	<u>98,469</u>
<b>TOTAL FUNDS</b>	<u><u>12,069,290</u></u>	<u><u>575,740</u></u>	<u><u>12,645,030</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,198,545	(1,659,697)	1,036,881	575,729
<b>Restricted funds</b>				
Centre Specific Donations	236	(225)	-	11
<b>TOTAL FUNDS</b>	<u><u>1,198,781</u></u>	<u><u>(1,659,922)</u></u>	<u><u>1,036,881</u></u>	<u><u>575,740</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**19. MOVEMENT IN FUNDS - continued**

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

Included within the unrestricted fund is a revaluation reserve in relation to the freehold property element of tangible fixed assets of £1,054,005 (2016: £1,075,238). The reduction is the depreciation charge for the year as disclosed in note 9.

**North Lincolnshire Centre**

The above centre received restricted donations during the year to be allocated for expenditure relating wholly to that centre. The income was expended during the year.

**North Yorkshire Centre**

A proportion of the transfer from restricted to unrestricted funds relates to capital expenditure at the above centre.

**Nottinghamshire Centre**

A proportion of the transfer from restricted to unrestricted funds relates to capital expenditure at the above centre.

**East Yorkshire Centre**

The above centre received restricted donations during the year to be allocated for expenditure relating wholly to those Centre. The income was expended during the year.

A proportion of the transfer from restricted to unrestricted funds relates to capital expenditure at the above centre.

**South Lincolnshire Centre**

The above centre received restricted income in the form of a PawPrint Grant.

The purpose of the grant is for the construction of a wooden pavilion, to be known as the PawPrint Pavilion, and the renovation of the reception area of the Centre.

The Grant is payable in installments with the charity submitting invoices for works completed along with monthly status reports.

The Grant will require repayment if the Charity fails to apply the Grant for or to the grant purposes, fails to comply with any of the terms and conditions set out within the agreement, is unable to pay its debts as and when they fall due or has acted fraudulently or negligently in any matter with regard to the Grant agreement.

In addition, the centre received a restricted grant during the year for the purchase a vehicle for use by the South Lincolnshire centre.

During the year, there was £13,937 of income received by way of restricted donations to be allocated wholly to the above centre.

The South Lincolnshire Centre transfer is due to expenditure of restricted income during the year with regard to the PawPrint South Lincolnshire build and the purchase of a vehicle to be used wholly for the South Lincolnshire Centre.

Jerry Green Dog Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**20. RELATED PARTY DISCLOSURES**

The charitable company has taken advantage of the exemption in FRS102 (section 33) 'related party disclosure' not to disclose transactions with subsidiary undertakings.

Transactions on behalf of subsidiary. The Jay Gee Trading Limited were:

	2017 £	2016 £
Balance due to The Jay Gee Trading Limited	(4,269)	(5,446)

During the year £33,419 (2016: £16,052) was paid to Fluent Coaching Limited relating to life coaching and training. This was on normal commercial terms. Ms J Chudley is a director of Fluent Coaching Limited as well as a Trustee of the charity.

During the year grant income of £25,070 was received from The Pawprint Charitable Trust, a charity registered in Scotland SC025671. Mr J Taylor is a Trustee of the above charity but resigned as a trustee for Jerry Green Dog Rescue on 5th May 2017. Mrs V A Taylor is a Trustee of the above charity and Jerry Green Dog Rescue.

**21. ULTIMATE CONTROLLING PARTY**

The Board of Trustees are the ultimate controlling party.

# Jerry Green Dog Rescue

## Detailed Statement of Financial Activities for the Year Ended 31 December 2017

	2017 £	2016 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	380,091	394,288
Legacies	334,701	436,626
Grants	25,070	-
	<hr/> 739,862	<hr/> 830,914
<b>Other trading activities</b>		
Centre income	41,282	25,304
Training, grooming and boarding	52,039	14,776
	<hr/> 93,321	<hr/> 40,080
<b>Investment income</b>		
Rents received	145,829	140,103
Fixed asset investment income	142,456	117,757
Deposit account interest	42	171
	<hr/> 288,327	<hr/> 258,031
<b>Charitable activities</b>		
Fundraising events	61,498	47,932
Sponsorship	6,697	1,579
	<hr/> 68,195	<hr/> 49,511
<b>Other income</b>		
RPA income	2,402	1,047
Commission received	26,509	19,198
Renewable heating incentive	7,434	-
	<hr/> 36,345	<hr/> 20,245
<b>Total incoming resources</b>	<hr/> 1,226,050	<hr/> 1,198,781
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	52,780	-
Social security	3,592	-
Pensions	94	-
Postage and stationery	6,217	4,428
Carried forward	62,683	4,428

This page does not form part of the statutory financial statements

# Jerry Green Dog Rescue

## Detailed Statement of Financial Activities for the Year Ended 31 December 2017

	2017 £	2016 £
<b>Raising donations and legacies</b>		
Brought forward	62,683	4,428
Legal fees	393	4,236
Promotional costs	10,578	5,171
Telephone	5,885	-
Subscriptions	684	-
	<hr/>	<hr/>
	80,223	13,835
<b>Other trading activities</b>		
Purchases	21,097	3,048
Enterprise costs	5,245	-
Wages	76,390	-
Social security	4,585	-
Pensions	73	-
Promotional and website costs	6,059	11,634
Telephone	1,376	-
Subscriptions	2,731	-
	<hr/>	<hr/>
	117,556	14,682
<b>Investment management costs</b>		
Portfolio management	38,537	35,601
Rent management	2,456	2,423
	<hr/>	<hr/>
	40,993	38,024
<b>Charitable activities</b>		
Wages	683,603	762,509
Social security	46,004	38,642
Pensions	959	-
Rates and water	16,973	14,530
Insurance	28,261	25,230
Light and heat	52,441	51,856
Telephone	16,750	13,943
Sundries	2,212	8,168
Food costs	41,167	10,367
Veterinary fees and medicines	147,175	130,129
Repairs and renewals	83,266	72,540
Protective clothing & cleaning	22,735	25,876
Motor expenses	39,165	34,533
Subscriptions	264	424
Training costs	10,883	5,828
Security costs	-	504
Dog welfare costs	8,704	7,552
Promotional costs	9,249	9,048
Carried forward	1,209,811	1,211,679

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# Jerry Green Dog Rescue

## Detailed Statement of Financial Activities for the Year Ended 31 December 2017

	2017 £	2016 £
<b>Charitable activities</b>		
Brought forward	1,209,811	1,211,679
Freehold property	21,233	21,233
Depn - Improvement to property	52,573	48,048
Depn - Plant and equipment	31,427	33,058
Depn - Motor vehicles	9,209	8,391
Loss on sale of tangible fixed assets	27	-
	<hr/>	<hr/>
	1,324,280	1,322,409
<b>Support costs</b>		
<b>Management</b>		
Wages	140,248	121,536
Social security	11,682	12,324
Pensions	331	(1,905)
Rates and water	1,677	1,224
Insurance	6,520	8,168
Light and heat	1,345	2,123
Telephone	3,530	2,869
Postage and stationery	4,241	4,437
Advertising	-	12,362
Sundries	1,622	5,280
Repairs and renewals	11,267	13,893
Motor expenses	7,860	5,117
Travelling and subsistence	3,598	5,981
Subscriptions	895	806
Training costs	50,363	34,482
Promotional costs	1,961	130
	<hr/>	<hr/>
	247,140	228,827
<b>Finance</b>		
Bank charges	5,132	4,208
<b>Governance costs</b>		
Auditors' remuneration	7,000	8,758
Auditors' remuneration for non audit work	5,653	4,627
Legal and professional fees	37,092	24,552
	<hr/>	<hr/>
	49,745	37,937
<b>Total resources expended</b>	<hr/>	<hr/>
	1,865,069	1,659,922
<b>Net expenditure before gains and losses</b>	<hr/>	<hr/>
	(639,019)	(461,141)

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Jerry Green Dog Rescue

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2017

	2017 £	2016 £
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	298,880	1,036,881
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<u>(340,139)</u>	<u>575,740</u>

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