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 2025

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 (resigned 11/12/2025)
S Wilson
N Bouwman (appointed 19/9/2025)
M Lewis (appointed 19/9/2025)
N Moulding (appointed 19/9/2025)
C Oliver (appointed 19/9/2025)

Senior Leadership Team
H C Marriott, CEO
S Wilks, Deputy CEO
N Grimshaw, Head of Fundraising & Marketing
L McMahon, Head of Retail
A Raworth, Central Office and Facilities Manager
S Marshall, Finance 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 2025

It is with great pride that I present this Annual Report for 2025, the first year of our ambitious five-year strategy at Jerry Green Dog Rescue.

When we launched this strategy, we did so in response to a clear and growing need. The number of dogs requiring support continues to outpace sector capacity, and we recognised that we must think boldly, act decisively and grow sustainably if we are to meet that challenge. I am delighted to report that in year one, we have not only risen to that challenge, we have exceeded many of our targets.

In 2025, we cared for **661 dogs**, surpassing our target of 502, and found loving, safe homes for **528 dogs**, 130 more than planned. Even more encouragingly, this represents a **47% increase in rehomings since 2023**, demonstrating the rapid and responsible scaling of our impact.

A key pillar of our strategy is the development of our blended rehoming model. We set a target for 26% of rehomings to take place through our Home from Home® scheme; we achieved **31%**, marking strong progress towards our ambition of reaching 55% by 2029. This innovation enables us to increase our impact while maintaining high standards of welfare and personalised care.

Our work extended far beyond rehoming. Through community support initiatives, preventative services and emergency boarding, we strengthened our presence within local communities and laid important foundations towards our long-term goal of 15,000 meaningful community connections.

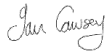
Financial sustainability is essential if we are to continue growing our impact. Against a planned deficit of £965,000, we closed the year at **£532,813, 55% better than expected.** Fundraising exceeded budget, achieving **£586,538 against a target of £492,000**, and existing retail shops delivered a **13% increase in sales income**. Commercial boarding significantly outperformed expectations, generating **£78,819 in net income, 25% above target**. These results reflect prudent financial stewardship and a disciplined approach to growth.

Equally important is the strength of our community. In 2025, we welcomed **109 new volunteers**, bringing our total to 232 individuals who generously contributed over 25,000 hours of their time. We also welcomed **224 new community supporters and 105 new regular givers**, strengthening the foundations of our ambition to build a 20,000-strong Jerry Green family by 2029.

Behind these achievements sits a commitment to continuous improvement. We strengthened governance through the appointment of four new Trustees, completed a compliance review within Fundraising, approved a new People & Culture Strategy and a Data and Digital Transformation Project to launch in 2026 to enhance insight, efficiency and innovation across the Charity.

Year one of our strategy has shown that ambition, when matched with discipline and compassion, delivers results. We are scaling impact, strengthening income, investing in our people and building a resilient organisation capable of meeting growing demand.

On behalf of the Board of Trustees, I would like to thank our staff, volunteers, supporters and partners. Your dedication and belief in our mission make this progress possible. Together, we are building a stronger future, one where more dogs find safety, care and the loving homes they deserve.



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Ian Cawsey

Chair of the Board of Trustees

Jerry Green Dog Rescue

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2025. 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

In 2025, Jerry Green Dog Rescue continued to deliver meaningful impact for dogs in need and the communities who care for them. During the year, we supported 661 dogs through our care and successfully found 528 dogs safe, loving homes, ensuring they received the care, protection and second chances they deserve. Alongside our rehoming work, we also supported many more dogs through community initiatives, helping owners experiencing challenging circumstances keep their pets safe and well. This work directly reflects the Charity's charitable objects: to relieve the suffering of dogs in need of care and attention; to provide appropriate care, protection and treatment for dogs experiencing sickness, maltreatment or poor circumstances; and to promote humane behaviour towards dogs, including educating the public about responsible dog welfare and the prevention of cruelty.

Through our rehoming centres, Home from Home® scheme and community support programmes, we provide safe, compassionate care for dogs who need help and work tirelessly to match them with families where they can thrive. At the same time, our teams support dog owners on an individual level by sharing guidance and advice to promote responsible ownership and improve welfare outcomes. More than sixty years after the Charity was founded by Jerry Green, these principles continue to guide our work. By combining expert care, responsible rehoming and practical support for communities, we remain committed to relieving suffering and ensuring every dog has the opportunity to live a safe, happy and fulfilling life.

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. We have developed deep expertise in successful recue, rehoming and welfare, and 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

Impact

In the first year of our five-year strategy, Jerry Green Dog Rescue has not only delivered against its ambitions, we have exceeded them. 2025 was a year of accelerated impact, measurable growth and clear evidence that our strategy is driving more support for dogs in need.

We set ourselves a target to care for 502 dogs during the year. By year end, we cared for **661 dogs**, exceeding our target by 159 dogs and representing an 8.72% increase on 2024. This is not simply growth in volume; it represents a successful reflection of redeploying resources, strengthened processes and a determined response to rising demand. We also committed to rehoming 398 dogs in 2025. We are proud to report that **528 dogs found loving, safe homes**, 130 more than planned and 32.7% above target. This represents a 7.32% increase on 2024 and, even more significantly, a **47% increase on our 2023 rehoming figure**. Over the past two years, we have delivered rapid and sustained expansion in impact, demonstrating both ambition and operational strength.

A cornerstone of our five-year strategy is the establishment of a blended rehoming model, with an ambition that at least 55% of rehomings will take place through our Home from Home® scheme by 2029. Where appropriate, this approach can provide improved welfare outcomes for dogs by allowing them to remain in a familiar home setting rather than entering a traditional rehoming kennel-based environment, however, it is only utilised where it is in the best interests of the dog to remain in their original home. For 2025, we set a target of 26% of rehomings through Home from Home®. We exceeded this goal, with **31% of all dogs rehomed through Home from Home®**, equating to 164 dogs benefiting from our blended approach to rehoming. This progress represents far more than a percentage point increase. Home from Home® enables us to redeploy resources to increase impact, better understand each dog's needs within a home environment and create stronger, more sustainable matches. Exceeding our first-year milestone gives us strong momentum towards our 2029 ambition and reinforces the effectiveness of our blended model.

Importantly, this growth in rehoming has been achieved while supporting dogs with increasingly complex needs. In 2025, **28.3% of dogs presented with at least one behavioural challenge, 17.5% required referral-level intervention, and 24.1% had one or more medical conditions.** We have continued to see a rise in untreated health issues, particularly orthopaedic and dermatological concerns, often linked to owner's financial hardship and limited access to veterinary care. Many dogs raised during the COVID-19 pandemic continued to require additional training and socialisation to build essential life skills.

That we have exceeded our care and rehoming targets while maintaining high standards of welfare and specialist support is a testament to the expertise of our teams, the commitment of our foster carers and volunteers, and a culture of continuous improvement embedded across the organisation.

Our five-year strategy also commits us to improving the lives of dogs through 15,000 community connections by 2029. In 2025, we set a target of building 2,500 community connections and by year end, in fact made **12,967** community connections in our first year of the strategy alone, **86%** of the way there to our 5-year target and **418% higher** than predicated. Through proactive outreach, preventative support and community partnerships, we supported more than **1,500 dogs** beyond those in our direct care and distributed over **6,000kg** of dog food, the equivalent of **14,500** meals to families and food banks. These interventions represent thousands of meaningful touchpoints with owners, supporters and partners, laying strong foundations towards our long-term community ambition.

In addition, we provided Emergency Boarding for **40 dogs** whose owners faced sudden crises, including house fires, homelessness, hospitalisation or domestic abuse. By offering safe, temporary care, we protected dogs at moments of acute vulnerability and strengthened trust within our communities.

We were also incredibly proud to see valued staff-member Bethany Stukins shortlisted as a finalist for Animal Charity Employee of the Year at the Petplan & ADCH Animal Charity Awards. While Bethany did not take home the award, being recognised at such a high level across the sector is a significant achievement and a testament to her dedication, compassion and the impact of her work for Jerry Green Dog Rescue.

Trustees' Report

Year one of our five-year strategy has demonstrated that we are not only setting ambitious targets, we are surpassing them. Exceeding our care, rehoming and Home from Home® goals, alongside rapid growth in impact since 2023, shows an organisation scaling responsibly and strategically.

With clear direction, measurable outcomes and a proven ability to deliver beyond expectation, we are firmly on track to achieve our 2029 commitments: caring for 2,750 dogs, finding 2,200 loving homes, embedding a fully established blended rehoming model, and creating 15,000 meaningful community connections.

Income Generation

A central pillar of our five-year strategy is clear: **to grow our income so we can rescue more dogs, reaching sustainability by 2029**. In 2025, we made strong and measurable progress towards that goal, outperforming budget expectations, strengthening fundraising performance and our retail foundations to support long-term financial resilience.

Our 2025 budget anticipated a deficit of **£965,000** as we invested for growth in line with our strategy. Through disciplined cost management and fantastic income performance, the year closed with a deficit of **£532,813 55% better than forecast**. This significant improvement demonstrates careful stewardship of resources while continuing to scale impact.

Thanks to the generosity of individuals, trusts and foundations, community groups and corporate partners, fundraising generated **£586,538 in net income** to power our work with dogs who've been abandoned, neglected, or mistreated and need a safe and loving home. This income directly underpins our ability to care for more dogs, expand our blended rehoming model and increase support from our communities.

2025 marked the first full year of our 'Ask, Thank, Report, Repeat' fundraising stewardship model, a relationship-led approach designed to deepen engagement and build long-term loyalty. Through two successful seasonal appeals and our quarterly *Happy Tails* impact updates, we strengthened transparency and connection with our supporters. While some metrics remain below sector benchmarks, performance improved steadily across the year, demonstrating that investing in supporter relationships is the right long-term strategy for sustainable growth.

We also laid important foundations for future income. Small-scale acquisition activity showed promising indicators that newly recruited supporters have a strong propensity to give at higher levels. Our In Memory programme expanded through the launch of Tribute Funds via MuchLoved and our 'A Light for a Life' Christmas campaign, creating meaningful pathways for remembrance giving.

Legacy fundraising took an important step forward with our first dedicated stewardship event, resulting in **two new legacy pledgers**, exceeding our target and securing future income that will support dogs in need of a second chance for years to come. Alongside this, a proactive corporate approach led to several Charity of the Year partnerships secured across 2025 and into 2026. Our virtual challenge, *60 Miles in May*, doubled net income compared to 2024, and early testing in third-party events identified promising high-value supporters.

All fundraising activity at Jerry Green Dog Rescue is carried out by our in-house team and is guided by a commitment to ethical, responsible and transparent practice. We have not used the services of a third-party professional fundraiser in 2025. The Charity is registered with the Fundraising Regulator and complies with the Code of Fundraising Practice. During 2025, an Ethical Fundraising Policy was introduced and all fundraising staff received appropriate training to ensure fundraising activity aligns with regulatory guidance and the Charity's values. Fundraising activity is monitored internally through management oversight and established procedures to ensure compliance and maintain high standards. We are pleased to report that no formal fundraising complaints were received during the year. To further safeguard those we engage with, a Vulnerable Persons Policy was also introduced, supported by staff training to ensure that vulnerable individuals are identified and protected during fundraising interactions.

Retail has been equally central to strengthening our path to sustainability. In April 2025, we welcomed a Head of Retail to the Senior Leadership Team, signalling our commitment to expanding and professionalising our shop portfolio. A comprehensive review of merchandising, layout, pricing and customer experience across existing shops has already delivered results, contributing to a **£66,890 increase in sales compared to 2024**.

While unbudgeted investment costs impacted short-term net contribution, these were deliberate steps to build a stronger, more consistent and scalable retail model. New ways of working, improved operational standards and a sharper focus on customer experience are positioning our retail estate for sustainable profitability.

Expansion is well underway. Following a detailed location review, four new leases were secured, with Forest Town opening in December 2025 and further shops scheduled to open across early 2026 including Fernwood, North Hykeham and Immingham. Three additional retail locations have been identified for also securing and opening in 2026, supporting our ambition to build a resilient retail network that generates reliable, unrestricted income.

Together, fundraising and retail are creating a more diversified and sustainable income base. In year one of our five-year strategy, we have strengthened supporter relationships, expanded commercial activity and invested in infrastructure that will drive long-term growth. This disciplined, forward-looking approach ensures that as demand for our services grows, our income grows alongside it whilst continuing to build the 'Jerry Green family', enabling us to rescue more dogs and secure financial sustainability by 2029.

Building the 'Jerry Green Family'

A central ambition within our five-year strategy is to build the "Jerry Green family" to 20,000 loyal supporters, volunteers, foster carers and adopters by 2029. In 2025, we made meaningful and measurable progress towards this goal, strengthening relationships, welcoming new people into our community and deepening engagement across every touchpoint.

Volunteering remains at the heart of Jerry Green Dog Rescue. During 2025, we welcomed **109 new volunteers**, bringing our total volunteer community to 232 individuals, who together contributed **25,950 hours, the equivalent of 1,081 days** of dedicated support. Each hour given represents time, care and commitment that directly benefits dogs in need.

The breadth of volunteering roles demonstrates the depth of that commitment. Volunteer dog walkers support our operational teams by exercising dogs assessed as 'green', enabling specialist staff to dedicate more time to complex behavioural cases, structured training plans and desensitisation work. Retail assistant volunteers are vital to the success of our expanding shop portfolio, providing exceptional customer service and generating sustainable income. We also strengthened our administration volunteer team, freeing up fundraising colleagues to focus more fully on supporter experience, relationship building and income generation, all key to growing our 'Jerry Green family.'

The strength of community support is tangible. Within the first month of opening our Forest Town shop, **18 new volunteers were onboarded**, an extraordinary demonstration of local enthusiasm and belief in our mission. For many, volunteering provides not only an opportunity to give back to a cause they care deeply about, but also friendship, confidence, purpose and connection. As we grow, we are building something far greater than a workforce, we are nurturing a supportive and values-driven community which will make Jerry Green Dog Rescue a wonderful place to work and volunteer, another of our strategic aims.

Growth has also been evident across our wider supporter base. In 2025, we welcomed **224 new community supporters**, expanding our reach and strengthening advocacy for dogs in need. Alongside this, **105 new regular givers** committed to ongoing monthly donations, a powerful indicator of trust, loyalty and long-term belief in our work.

Marketing has played a critical role in enabling this growth. Automated email journeys were introduced to nurture prospective adopters and supporters, creating meaningful touchpoints that strengthen connection over time. By communicating with potential adopters, we are fostering relationships that encourage long-term support.

The team also secured over **50 pieces of press coverage** during the year, increasing visibility of our work and attracting new supporters into the Charity. Greater awareness strengthens recruitment of volunteers, drives engagement with fundraising and retail, and supports our rehoming outcomes, ensuring more people feel part of the Jerry Green story.

Together, these achievements represent strong momentum in year one of our strategy. By welcoming new supporters, growing our volunteer community, welcoming swider communities and increasing regular giving, we are laying solid foundations towards our 2029 ambition of a 20,000-strong 'Jerry Green family,' united by compassion, commitment and a shared belief that every dog deserves a safe and loving home.

Continuous Improvement

Two of the central commitments within our five-year strategy are to make Jerry Green Dog Rescue a wonderful place to work and volunteer, and to embrace continuous improvement- listening, learning, experimenting and refining everything we do. In 2025, we made significant strides against both ambitions, strengthening governance, investing in our people, improving systems and embedding smarter ways of working across the organisation.

A standout commercial achievement was the expansion of our dog boarding operation. We launched a new commercial boarding process to support growth across Nottinghamshire and South Lincolnshire, alongside our established North Lincolnshire Centre. This process enables improved booking management, performance tracking and customer experience. As a result, commercial boarding generated **£78,819 in net income in 2025, 25% above our ambitious £62,942 target**. This overachievement reflects both strong local demand and our ability to innovate in ways that directly support financial sustainability.

Governance and compliance were also strengthened during the year. A comprehensive compliance review was completed within fundraising, reinforcing robust processes and accountability. We introduced both a Vulnerable Persons Policy and an Ethical Fundraising Policy, accompanied by structured staff training to ensure full alignment with the Code of Fundraising Practice. These measures safeguard supporters, mitigate risk and demonstrate our commitment to operating with integrity and transparency.

Board capability was enhanced through the formal appointment of **four new Trustees**, broadening the range of expertise and strategic insight guiding our long-term ambitions.

Investing in our people remains fundamental to becoming a truly wonderful place to work and volunteer. During 2025, we secured Board approval for the launch of our first **People & Culture Strategy**, focused on creating a kind, inclusive, compassionate and purpose-driven workplace where every team member feels empowered to contribute to our mission. Scheduled for launch in January 2026, this strategy will strengthen engagement, development and wellbeing across the organisation.

Alongside this, we received Board approval to initiate a **Data and Digital Transformation Project**, designed to build a digitally mature, data-connected organisation that leverages AI and integrated platforms. This project, scheduled to launch in 2026 will enhance insight, efficiency and decision-making, enabling us to deliver better experiences for dogs, supporters and colleagues alike.

Continuous improvement has also been evident in how we communicate and engage. In 2025, we developed our first comprehensive **Marketing Strategy** to support our long-term organisational aims. Over the next five years, we will focus on clearly defining and understanding our target audiences, refining and testing our unique selling proposition and key messaging, strengthening our storytelling and impact-led content strategy, and embedding insight-driven marketing to increase engagement and conversion.

To support this, we introduced new marketing templates to ensure brand consistency and clarity across all channels, presenting Jerry Green Dog Rescue with professionalism and confidence. Digitally, we prioritised Search Engine Optimisation (SEO) and launched weekly blog content, resulting in significant increases in website traffic. Towards the end of the year, we introduced an AI-powered chatbot to our website; within its first six weeks, general email enquiries reduced by **27%**, freeing colleagues to focus on high-value, mission-critical areas of the Charity.

Together, these achievements demonstrate that continuous improvement at Jerry Green Dog Rescue is embedded at every level; from governance and culture to systems, communications and commercial innovation. By investing deliberately in our people, infrastructure and brand, we are building a resilient, forward-thinking organisation fully equipped to deliver on our 2029 ambitions.

FUTURE PLANS

As we build on the strong foundations laid in 2025, the first year of our five-year organisational strategy, Jerry Green Dog Rescue looks ahead with confidence, clarity and ambition. Demand for support continues to outstrip sector capacity, and our response is to grow responsibly, strengthen sustainability and deepen our impact across four clear strategic pillars to continue giving second chances to dogs in need who've been abandoned, neglected or mistreated.

Impact

In year two of our strategy, our ambition remains clear: to improve the lives of even more dogs. Our original strategic target was to rehome 438 dogs in 2026, however, following the strong performance and success achieved in year one of the strategy, this ambition has been revised upwards. In 2026, we are now committed to helping at least 550 dogs find loving new homes, while continuing to increase the number of dogs supported through our blended rehoming model.

Expanding Home from Home® remains central to this ambition. By increasing the proportion of dogs rehomed through this service, we will grow capacity, enable more tailored matching and achieve stronger welfare outcomes. This directly supports our long-term target of caring for 2,750 dogs and rehoming 2,200 dogs by 2029, with at least 55% of rehomings taking place through Home from Home®.

Alongside rehoming, we will continue to strengthen our community presence, supporting owners facing difficult circumstances and preventing unnecessary relinquishment wherever possible. Every assessment, every conversation and every intervention represents an opportunity to create lasting welfare outcomes for both dogs and the people who love them.

Income Generation

To rescue and care for more dogs, we must continue to grow income and move steadily towards financial sustainability by 2029. In 2026, our focus will be on further diversifying income streams while sharpening efficiency, return on investment and continuing to reduce our financial deficit.

In fundraising, we will build on the insight gained in 2025 to strengthen supporter stewardship and increase lifetime value whilst also exploring diversified support acquisition streams to continue building the 'Jerry Green family' of supporters and donors.

Retail expansion will continue at pace, with plans to open **six additional shops in 2026**, subject to lease negotiations. Commercial boarding will also continue to develop as a valuable diversified income stream, supported by improved systems and performance monitoring.

Building the 'Jerry Green family'

Growing the Jerry Green family to **20,000 loyal supporters, volunteers, foster carers and adopters by 2029** remains a central ambition.

In 2026, volunteering will continue to play a vital role in supporting retail expansion and operational growth. Targeted recruitment campaigns will ensure each new shop and centre is supported by a strong volunteer base meaning they each benefit from the warmth, energy and dedication that volunteers bring. We will continue investing in volunteer recognition, communication and celebration, reinforcing our commitment to making Jerry Green Dog Rescue a truly wonderful place to volunteer.

In 2026, volunteering will continue to play a vital role in supporting retail expansion and operational growth. Targeted recruitment campaigns will ensure each new shop and centre is supported by a strong volunteer base meaning they each benefit from the warmth, energy and dedication that volunteers bring. We will continue investing in volunteer recognition, communication and celebration, reinforcing our commitment to making Jerry Green Dog Rescue a truly wonderful place to volunteer.

Marketing will be instrumental in strengthening supporter experience and engagement and through insight-led decision-making, powerful storytelling and a consistent brand presence, we will continue to attract, retain and inspire supporters to become long-term advocates for dogs in need.

Continuous Improvement

Continuous improvement is becoming an increasingly important part of how Jerry Green Dog Rescue operates as we move into year two of our strategy. Having adopted this approach in 2025, as one of our strategic aims, we started with a comprehensive compliance review within fundraising. We will build on these foundations by rolling out structured compliance reviews across additional areas of the Charity into 2026. This will help ensure strong governance, consistency and best practice across the organisation as we continue to learn, refine and strengthen the way we deliver our work.

In January 2026, we will formally launch our People & Culture Strategy, a significant milestone in our ambition to make Jerry Green Dog Rescue a truly wonderful place to work and volunteer. This strategy is centred on creating a kind, inclusive, compassionate and purpose-driven workplace where every colleague and volunteer feels valued, supported and empowered to contribute meaningfully to our mission.

As part of this commitment to our people, we will implement a pay increase for all employees from 1 April 2026 of at least 2.5%, with a further uplift bringing the total increase to 4.8% for colleagues paid at National Minimum Wage and those on the band directly above. This reflects our determination to reward dedication, recognise rising living costs and ensure fairness across the organisation. Through our People & Culture Strategy, we are committed to reviewing pay regularly and, where financially possible and within budget, ensuring our lowest-paid colleagues are paid above National Minimum Wage. Investing in our people in this way supports continuous improvement across the Charity, helping us attract, retain and motivate the talented teams who deliver exceptional care for dogs and the communities we serve.

Alongside our people-focused initiatives, our Data and Digital Transformation Project will begin to take shape, building a digitally mature, data-connected organisation that leverages AI and integrated platforms to improve insight, efficiency and supporter experience. By strengthening systems and data capability, we will enable smarter decision-making and better service delivery across every department.

Together, these commitments demonstrate that continuous improvement at Jerry Green Dog Rescue is not simply about operational refinement, it is about investing in governance, technology and, most importantly, our people, to ensure we remain resilient, forward-looking and fully equipped to deliver on our 2029 ambitions.

FINANCIAL REVIEW

At the close of 2025 the operational position demonstrated a deficit of £698,777 compared with an operational deficit of £1,032,313 in 2024. Including the gains/losses on asset investments the overall position was a deficit of £532,813 compared with a surplus of £409,072 in 2024.

The Charity continues to experience the same sector-wide pressures, with the ongoing cost-of-living crisis driving higher demand for our services while simultaneously reducing the disposable income of many of our supporters. At the same time, elevated inflation has led to substantial increases in staffing, energy and essential operating costs. The Charity ended the year with a controlled deficit, which was over £432k improved on the anticipated position for the year shown as part of our five-year organisational strategy to return to sustainability.

The Jay Gee Trading Limited recorded an improved profit of £138,907 compared with £95,704 in 2024.

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 increased by 15% to £2,046,720 (2024: £1,786,442). This increase was due to increased trading and charitable activities.

Donations income increased by 14% to £343,262 (2024: £301,648). Legacies income increased by 5% to £530,766 (2024: £504,356).

Income from charitable activities is from adoption fees and this income increased by 21% to £194,382 (2024: £160,445).

Trading activities income relates largely to our retail income, this income has risen by 14% to £652,978 (2024: £574,075).

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

Expenditure

Total expenditure for the year was £2,745,497 compared to £2,818,755 in 2024.

Expenditure on charitable activities rose from £1,870,412 in 2024 to £1,900,478 in 2025, as a result of the high levels of cost inflation especially with respect to staff costs.

Costs of raising funds decreased by 11% to £845,019 (2024: £948,343), reflecting enhanced efficiency in securing donations, legacies and managing investments. Although the cost of trading activities rose, overall income continued to increase, marking a year of strengthened financial performance supported by more effective use of resources.

Investments

The total value of the equity and bond portfolio at the year-end was £3,090,249 (2024: £2,889,532). Over 2025 the investments generated a gain of £156,719 (5%) compared to a gain in 2024 of £125,352 (4.6%).

Our investment properties generated £36,098 in rental income during 2025 compared to £52,216 in 2024, which is reduced due to the sale of an element of these in 2024. The total value of the investment properties at the year end was £1,340,000

Total gains on all investments in the year were £165,964 compared with gains of £1,441,385 in 2024 which was substantially higher due to gains made on a sale of land.

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 £3,600,000, and this level is maintained due to investments cited above. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income, adequate working capital to cover core cost, and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

The Balance sheet remains strong with total funds of £9,655,461 (2024: £10,188,274). Of this balance £Nil (2024: £23,953) are restricted, £4,741,983 (2024: £2,353,898) have been designated and represent fixed assets and funds required to facilitate the remaining four years of the 5-year organisational strategy and £4,913,478 (2024: £7,810,423) 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 £3,573,478 (2024: £6,479,668).

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 current geopolitical unpredictability including the impact on the cost-of-living crisis, inflation and investment returns. 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 and these have been allocated to a separate designated reserve

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 Charity. The major risks identified relate to specific operational areas of the charity and its finances, and are considered to be:

- **Serious Injury or Safeguarding Incident (People & Dogs)**

  Working with dogs and supporting the public across our rehoming centres, retail shops and community environments carries inherent risks. Activities such as dog handling, field visits and public-facing services could present risks to the safety and wellbeing of staff, volunteers, members of the public and the dogs in our care.

  The Charity promotes strong health and safety and safeguarding practices through a comprehensive health and safety framework. This includes safeguarding policies, behaviour assessment processes, lone-working protocols and regular training for staff and volunteers. Risk assessments, operational procedures and welfare protocols are regularly reviewed to ensure that both people and dogs are protected and that incidents are minimised wherever possible.

- **Operational Disruption to Critical Services**

  Operational disruption could arise from events such as disease outbreaks, site or facility failures, staffing shortages, or changes to premises and leases. Such events could impact the Charity's ability to deliver essential services, care for dogs and maintain engagement with supporters and the communities we serve.

  To mitigate these risks, the Charity maintains business continuity and incident response plans that set out the procedures required to continue operations during periods of disruption. These plans include the ability to relocate dogs between centres where necessary to safeguard their welfare, as well as measures to maintain operational resilience and service delivery. Premises and operational capacity are also monitored and reviewed regularly to ensure preparedness.

- **Data Protection & Cybersecurity Failure**

  The Charity holds personal data relating to adopters, donors, volunteers and staff, and relies on secure information systems to support day-to-day operations. Cybersecurity threats, phishing attempts, weak access controls or vulnerabilities within internal systems or third-party platforms could lead to data breaches, service disruption or reputational damage.

  Appropriate access controls and data protection procedures are in place to manage information securely and ensure compliance with data protection regulations. Privacy notices and clear data management processes support this approach, alongside a breach response plan to ensure prompt and effective action if required. Systems are reviewed regularly to identify and address potential vulnerabilities, and staff receive guidance and training to promote good cybersecurity and data protection practices.

- **Workforce & Volunteer Capacity Shortfall**

  The Charity relies on skilled employees and committed volunteers to deliver services, care for dogs and support our communities. Recruitment delays, workforce turnover, volunteer shortages or an insufficient pipeline of new applicants could reduce operational capacity and place additional pressure on existing teams.

  To mitigate these risks, the Charity continues to strengthen workforce planning and recruitment practices while offering flexible volunteering opportunities that support a diverse range of roles. Our People and Culture Strategy provides a framework for improving employee experience, retention and development, ensuring Jerry Green Dog Rescue remains an attractive and supportive place to work and volunteer. These measures help maintain a sustainable workforce capable of delivering our strategic objectives.

- **Reputation & Communications Mis-Step**

  As a public-facing charity, our reputation is vital to maintaining the trust of supporters, adopters, donors and the communities we serve. Risks could arise from poorly handled incidents, inconsistent messaging, customer experience issues or errors in public communications, including social media activity. Such issues could affect stakeholder confidence and impact income generation or supporter engagement.

  To manage these risks, the Charity operates clear brand and communications guidelines, supported by internal sign-off processes for external communications. Informal monitoring of public feedback and social media conversations helps identify potential concerns at an early stage, while a structured complaints process ensures issues are addressed transparently and appropriately. These measures support responsible communication and help protect the Charity's reputation.

- **Failure to Reach Sustainability / Implement the Strategy**

  Although not an existential threat to the Charity, failure to make substantial progress towards financial sustainability by the end of the strategic period (end of 2029) would impact our medium- and long-term ambitions.

  To manage these risks, the Senior Leadership and the Board regularly review progress against the ambitions of the strategy including progress towards financial sustainability. Work will be undertaken in 2026 on defining the tolerance around performance on the individual metrics that are used to measure strategic performance ahead of a mid-strategic period gateway review in 2027.

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. At the 31 December 2025, The Jay Gee Trading Limited transferred the Charity shop operations to its parent company, Jerry Green Dog Rescue, after which these will be operated directly through the Charity.

The strategic and policy decisions of the Charity are taken by the Board of Trustees. At present the board has eight 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.

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.

Governance

Together with the Senior Leadership Team, the Board brings a diverse range of skills and perspectives to support the effective governance and strategic direction of the Charity. The Board has undertaken training in ethical fundraising in line with the Fundraising Regulator to ensure a strong understanding of best practice and the principles that underpin responsible fundraising activity. During the year, four new Trustees were appointed and will be fully inducted into their roles, strengthening the breadth of expertise and experience within the Board.

Operational strategies, policies and procedures reflect our commitment to high standards of governance and ethical conduct. As a registered charity regulated by the Charity Commission, we are proud to adopt the Nolan Principles of Public Life, recognising their importance in promoting selflessness, integrity, objectivity, accountability, openness, honesty and leadership to continue to support fostering public confidence in charities. The Charity is currently considering whether it necessary to adopt additional governance frameworks and will continue to conduct internal reviews to ensure ongoing compliance and good practice.

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.

Trustees' Report

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 22nd May 2026 and signed on its behalf by:



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I A Cawsey
Chairman

Jerry Green Dog Rescue

Statement of Trustees' Responsibilities

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

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

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

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

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

Approved by the trustees of the charity on 22nd May 2026 and signed on its behalf by:



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I A Cawsey
Chairman

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 2025, 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 2025 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.

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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 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.

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 concealement, forgery collusion, omission or misrepresentation.

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

Use of our report

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

C Jensen

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

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

22 May 2026

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities for the Year Ended 31 December 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	**818,338**	**100,641**	**918,979**	837,754
Charitable activities	4	**194,382**	**-**	**194,382**	160,445
Other trading activities	5	**671,173**	**-**	**671,173**	602,407
Investment income	6	**230,838**	**-**	**230,838**	155,922
Other income	7	**31,348**	**-**	**31,348**	29,914
Total income		**1,946,079**	**100,641**	**2,046,720**	1,786,442
Expenditure on:					
Raising funds	8	**(845,019)**	**-**	**(845,019)**	(948,343)
Charitable activities	9	**(1,775,884)**	**(124,594)**	**(1,900,478)**	(1,870,412)
Total expenditure		**(2,620,903)**	**(124,594)**	**(2,745,497)**	(2,818,755)
Gains/losses on investment assets		**165,964**	**-**	**165,964**	1,441,385
Net (expenditure)/income		**(508,860)**	**(23,953)**	**(532,813)**	409,072
Transfers between funds		**-**	**-**	**-**	-
Net movement in funds		**(508,860)**	**(23,953)**	**(532,813)**	409,072
Reconciliation of funds					
Total funds brought forward		**10,164,321**	**23,953**	**10,188,274**	9,779,202
Total funds carried forward	26	**9,655,461**	**-**	**9,655,461**	10,188,274

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

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

Jerry Green Dog Rescue

Consolidated Statement of Financial Activities for the Year Ended 31 December 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	820,660	17,094	837,754
Charitable activities	4	160,445	-	160,445
Other trading activities	5	602,407	-	602,407
Investment income	6	155,922	-	155,922
Other income	7	29,914	-	29,914
Total income		1,769,348	17,094	1,786,442
Expenditure on:				
Raising funds	8	(948,343)	-	(948,343)
Charitable activities	9	(1,844,897)	(25,515)	(1,870,412)
Total expenditure		(2,793,240)	(25,515)	(2,818,755)
Gains/losses on investment assets		1,441,385	-	1,441,385
Net (expenditure)/income		417,493	(8,421)	409,072
Transfers between funds		(25,521)	25,521	-
Net movement in funds		391,971	17,100	409,072
Reconciliation of funds				
Total funds brought forward		9,772,349	6,853	9,779,202
Total funds carried forward	26	10,164,321	23,953	10,188,274

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

Jerry Green Dog Rescue

(Registration number: 08611294)
Consolidated Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	16	**33,181**	43,682
Tangible assets	17	**2,276,801**	2,310,216
Investments	18	**4,430,249**	4,220,287
		6,740,231	6,574,185
Current assets			
Stocks	19	**4,252**	6,726
Debtors	20	**312,275**	221,634
Cash at bank and in hand	21	**2,789,514**	3,513,102
		3,106,041	3,741,462
Creditors: Amounts falling due within one year	22	**(190,811)**	(127,373)
Net current assets		**2,915,230**	3,614,089
Net assets		**9,655,461**	10,188,274
Funds of the group:			
Restricted income funds			
Restricted funds	26	**-**	23,953
Unrestricted income funds			
Designated funds		**4,741,983**	2,535,898
General fund		**3,649,281**	6,620,490
Property revaluation reserve		**924,187**	914,941
Investment portfolio revaluations		**340,011**	274,992
Total unrestricted funds		**9,655,461**	10,164,321
Total funds	26	**9,655,461**	10,188,274

The financial statements on pages 19 to 49 were approved by the trustees, and authorised for issue on 22nd May 2026 and signed on their behalf by:

I A Cawsey
Chairman

N Moulding
Trustee

Jerry Green Dog Rescue

(Registration number: 08611294)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	16	**33,181**	43,682
Tangible assets	17	**2,276,801**	2,274,246
Investments	18	**4,430,250**	4,220,288
		6,740,232	6,538,216
Current assets			
Stocks	19	**2,018**	-
Debtors	20	**311,315**	184,895
Cash at bank and in hand	21	**2,765,073**	3,477,434
		3,078,406	3,662,329
Creditors: Amounts falling due within one year	22	**(244,091)**	(119,344)
Net current assets		**2,834,315**	3,542,985
Net assets		**9,574,547**	10,081,201
Funds of the charity:			
Restricted income funds			
Restricted funds	26	**-**	23,953
Unrestricted income funds			
Designated funds		**4,741,983**	2,317,927
General fund		**3,568,366**	6,549,388
Property revaluation reserve		**924,187**	914,941
Investment portfolio revaluations		**340,011**	274,992
Total unrestricted funds		**9,574,547**	10,057,248
Total funds	26	**9,574,547**	10,081,201

The financial statements on pages 19 to 49 were approved by the trustees, and authorised for issue on 22nd May 2026 and signed on their behalf by:

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I A Cawsey
Chairman

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N Moulding
Trustee

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

Jerry Green Dog Rescue

Consolidated Statement of Cash Flows for the Year Ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash expenditure		**(532,813)**	409,073
Adjustments to cash flows from non-cash items			
Depreciation	17	**95,968**	99,026
Amortisation	16	**14,271**	9,595
Other income from fixed asset investments		**(75,987)**	(51,058)
Interest receivable and similar income		**(118,753)**	(52,648)
(Profit)/loss on disposal of tangible fixed assets		**(4,217)**	5,869
Revaluation of investments		**(156,719)**	(125,330)
(Gains)/ losses on revaluation of investment property		**(9,245)**	-
(Gains)/ losses on investment property		**-**	(1,316,055)
		(787,495)	(1,021,528)
Working capital adjustments			
(Increase)/decrease in stocks	19	**2,474**	(91)
Decrease/(increase) in debtors	20	**(90,641)**	40,787
(Decrease)/increase in creditors	22	**63,438**	11,202
Net cash flows from operating activities		**(812,224)**	(969,630)
Cash flows from investing activities			
Interest receivable and similar income	6	**194,740**	103,706
Purchase of intangible fixed assets	16	**(3,770)**	(39,004)
Purchase of tangible fixed assets	17	**(68,489)**	(143,068)
Sale of tangible fixed assets		**10,153**	485,398
Purchase of investments		**(995,383)**	-
Sale of investments		**930,022**	-
Net cash movement on investment		**21,363**	(39,456)
Proceeds from sale of investment property		**-**	2,736,073
Net cash flows from investing activities		**88,636**	3,103,649
Net decrease in cash and cash equivalents		**(723,588)**	2,134,019
Cash and cash equivalents at 1 January		**3,513,102**	1,379,083
Cash and cash equivalents at 31 December		**2,789,514**	3,513,102

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

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 22nd May 2026.

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 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a deficit for the financial year of £506,654 (2024 – surplus £381,458).

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.

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.

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

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.

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 2025 £
Donations and legacies;			
Donations	**337,756**	**5,507**	**343,263**
Legacies	**460,582**	**70,184**	**530,766**
Grants, including capital grants;			
Grants from other sources	**20,000**	**24,950**	**44,950**
	818,338	**100,641**	**918,979**

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

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Adoption fees	**194,382**	**194,382**

	Unrestricted funds General £	Total 2024 £
Adoption fees	160,445	160,445

5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Trading income;		
Trading subsidiary income	**652,978**	**652,978**
Lotteries and competitions income	**7,783**	**7,783**
Events income	**10,412**	**10,412**
	671,173	**671,173**

	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

6 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	**118,753**	**118,753**
Other income from fixed asset investments	**75,987**	**75,987**
Income from rents	**36,098**	**36,098**
	230,838	**230,838**

	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

7 Other income

	Unrestricted funds General £	Total 2025 £
Commission received	**31,348**	**31,348**
Miscellaneous income	**-**	**-**
	31,348	**31,348**

	Unrestricted funds General £	Total 2024 £
Commission received	30,024	30,024
Miscellaneous income	(110)	(110)
	29,914	29,914

8 Expenditure on raising funds

	Direct costs £	Total 2025 £
Costs of generating donations and legacies	**312,112**	**312,112**
Costs of trading activities	**515,855**	**524,236**
Investment management costs	**17,052**	**17,052**
	845,019	**853,400**

	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
	948,343	948,343

9 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2025 £
Dog Welfare	**1,386,894**	**513,584**	**1,900,478**

	Activity undertaken directly £	Activity support costs £	2024 £
Dog Welfare	1,253,700	616,712	1,870,412

10 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs	Finance costs	Other support costs	Total 2025
	£	£	£	£
Dog Welfare	**61,649**	**2,264**	**449,671**	**513,584**

	Governance costs	Finance costs	Other support costs	Total 2024
	£	£	£	£
Dog Welfare	76,436	2,041	538,235	616,712

Governance costs

	Unrestricted funds General	Total 2025
	£	£
Audit fees		
Audit of the financial statements	**13,350**	**13,350**
Legal & professional fees	**44,715**	**44,715**
Other governance costs	**3,584**	**3,584**
	61,649	**61,649**

	Unrestricted funds General	Total 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

11 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025	2024
	£	£
Operating leases – land and buildings	**43,899**	41,849
Operating leases - other assets	**32,256**	47,979
Audit fees	**13,350**	14,345
Other fees paid to auditors	**-**	-
(Profit)/loss on disposal of tangible fixed assets	**(4,217)**	5,869
Loss on disposal of investments	**-**	-
Depreciation of fixed assets	**110,239**	108,621
(Gain)/ loss on investment property	**9,245**	1,316,055

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:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	**1,660,214**	1,590,594
Social security costs	**180,097**	137,093
Pension costs	**33,198**	30,150
	1,873,509	1,757,837

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:

	2025	2024
	No	No
Central office	**13**	12
North Lincolnshire	**10**	11
Nottinghamshire	**9**	9
East Yorkshire	**2**	2
South Lincolnshire	**9**	9
Fundraising	**7**	10
Retail	**14**	13
	64	66

Contributions to the employee pension schemes for the year totalled £33,198 (2024 - £30,150).

During the year, the group made redundancy and/or termination payments which totalled £1,832 (2024 - £12,315).

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

	2025 No	2024 No
£80,001 to £90,000	**-**	1
£90,001 to £100,000	**1**	-

The total employee benefits of the key management personnel of the group as set out on page 1 were £373,303 (2024 - £264,900).

14 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	**13,350**	14,345
Other fees to auditors		
Other non-audit services	**-**	-

15 Taxation

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

The trading subsidiary has taxable profits with a tax charge in the year of £13,597 (2024: £Nil).

16 Intangible fixed assets

Group

	Computer Software/Website £	Total £
Cost		
At 1 January 2025	55,714	**55,714**
Additions	3,770	**3,770**
At 31 December 2025	59,484	**59,484**
Amortisation		
At 1 January 2025	12,032	**12,032**
Charge for the year	14,271	**14,271**
At 31 December 2025	26,303	**26,303**
Net book value		
At 31 December 2025	33,181	**33,181**
At 31 December 2024	43,682	**43,682**

Charity

	Computer Software/Website £	Total £
Cost		
At 1 January 2025	55,714	**55,714**
Additions	3,770	**3,770**
At 31 December 2025	59,484	**59,484**
Amortisation		
At 1 January 2025	12,032	**12,032**
Charge for the year	14,271	**14,271**
At 31 December 2025	26,303	**26,303**
Net book value		
At 31 December 2025	33,181	**33,181**
At 31 December 2024	43,682	**43,682**

17 Tangible fixed assets

Group

	Land and buildings £	Plant and machinery, Fixtures and fittings and Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2025	4,459,426	204,788	66,487	**4,730,702**
Additions	19,526	36,366	12,597	**68,489**
Disposals	-	(9,539)	(17,084)	**(26,623)**
At 31 December 2025	4,478,953	231,616	62,000	**4,772,569**
Depreciation				
At 1 January 2025	2,228,668	155,156	36,662	**2,420,486**
Charge for the year	59,399	24,662	11,907	**95,968**
Eliminated on disposals	-	(8,202)	(12,485)	**(20,687)**
At 31 December 2025	2,288,065	171,619	36,084	**2,495,768**
Net book value				
At 31 December 2025	2,190,888	59,997	25,916	**2,276,801**
At 31 December 2024	2,230,758	49,632	29,825	**2,310,216**

Included within the net book value of land and buildings above is £2,173,932 (2024 - £2,217,039) in respect of freehold land and buildings and £16,956 (2024 - £13,722) 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 £2,412,957.

Included in cost or valuation of land and buildings is freehold land of £121,000 (2024: £121,000) which has not been depreciated.

Charity

	Land and buildings £	Plant and machinery, Fixtures and fittings and Computer equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2025	4,394,528	154,993	59,588	**4,609,109**
Additions	12,623	16,716	4,597	**33,936**
Transferred from subsidiary	71,801	63,317	8,000	**143,118**
Disposals	-	(9,539)	(10,185)	**(19,724)**
At 31 December 2025	4,478,952	225,487	62,000	**4,766,439**
Depreciation				
At 1 January 2025	2,177,490	122,439	34,934	**2,334,863**
Charge for the year	55,730	15,645	9,999	**81,374**
Transferred from subsidiary	54,843	35,612	1,333	**91,788**
Eliminated on disposals	-	(8,202)	(10,185)	**(18,387)**
At 31 December 2025	2,288,063	165,494	36,081	**2,489,638**
Net book value				
At 31 December 2025	2,190,889	59,993	25,919	**2,276,801**
At 31 December 2024	2,217,038	32,554	24,654	**2,274,246**

Included within the net book value of land and buildings above is £2,173,932 (2024 - £2,217,038) in respect of freehold land and buildings and £16,956 (2024 - £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 £2,412,957

Included in cost or valuation of land and buildings is freehold land of £121,000 (2024: £121,000) which has not been depreciated.

18 Fixed asset investments

Group

	2025	2024
	£	£
Investment properties	**1,3400,000**	1,330,755
Other investments	**3,090,249**	2,889,532
	4,430,249	4,220,287

Investment properties

	Investment properties
	£
Cost or Valuation	
At 1 January 2025	**1,330,755**
Revaluation	**9,245**
Disposals	**-**
At 31 December 2025	**1,340,000**
Net book value	
At 31 December 2025	**1,340,000**
At 31 December 2024	**1,330,755**

The freehold property in the south of England were revalued in December 2025 by Vail Williams LLP. The basis of the valuation was on an open market basis.

The land in North Lincolnshire was revalued on 23 December 2025 by DDM Agriculture Limited. The basis of the valuation was on an open market basis.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £36,098 (2024: £52,216).

Other investments

	Listed investments £	Cash investments £	Total £
Cost or Valuation			
At 1 January 2025	2,803,089	86,443	**2,889,532**
Revaluation	156,719	-	**156,719**
Additions	995,383	930,022	**1,925,405**
Disposals	(930,022)	(951,385)	**(1,881,407)**
At 31 December 2025	3,025,169	65,080	**3,090,249**
Net book value			
At 31 December 2025	3,025,169	65,080	**3,090,249**
At 31 December 2024	2,803,089	86,443	**2,889,532**

Charity

	2025 £	2024 £
Investment properties	**1,340,000**	1,330,755
Other investments	**3,090,250**	2,889,533
	4,430,250	4,220,288

Investment properties

	Investment properties £
Cost or Valuation	
At 1 January 2025	**1,330,755**
Revaluation	**9,245**
Disposals	**-**
At 31 December 2025	**1,340,000**
Provision	
At 31 December 2025	**-**
Net book value	
At 31 December 2025	**1,340,000**
At 31 December 2024	**1,330,755**

The freehold property in the south of England were revalued in December 2025 by Vail Williams LLP. The basis of the valuation was on an open market basis.

The land in North Lincolnshire was revalued on 23 December 2025 by DDM Agriculture Limited. The basis of the valuation was on an open market basis.

Rents received from investment properties are recognised as operating lease income. Rents received for the year were £36,098 (2024: £52,216).

Other investments

	Listed investments £	Cash investments £	Total £
Cost or Valuation			
At 1 January 2025	2,803,089	86,443	**2,889,532**
Revaluation	156,719	-	**156,719**
Additions	995,383	930,022	**1,925,405**
Disposals	(930,022)	(951,385)	**(1,881,407)**
At 31 December 2025	3,025,169	65,080	**3,090,249**
Net book value			
At 31 December 2025	3,025,169	65,080	**3,090,249**
At 31 December 2024	2,803,089	86,443	**2,889,532**

At 31st December 2025 the charity held £2,005,161 of SUTL Cazenove Sustainable Fund. This equated to 65% of the total listed investments. At 31st December 2025 the charity held £1,000,334 of UK Gilt Treasury Stock. This equated to 32% of the total listed investments.

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
			2025	2024	
Subsidiary undertakings					
The Jay Gee Trading Limited Jerry Green Dog Rescue, Broughton, Brigg, North Lincolnshire, DN20 0BJ	United Kingdom	Ordinary	100%	100%	Sale of goods and donated goods to generate income for the benefit of Jerry Green Dog Rescue

Subsidiaries

The profit for the financial period of The Jay Gee Trading Limited was £138,907 (2024 £95,704) and the aggregate amount of capital and reserves at the end of the period was £80,915 (2024 - £107,074).

19 Stock

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Other stock	**4,252**	6,726	**2,018**	-

20 Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	**24**	983	**-**	-
Due from group undertakings	**-**	-	**-**	11,736
Prepayments & accrued income	**272,298**	174,905	**271,362**	154,103
VAT recoverable	**25,553**	19,056	**25,553**	19,056
Other debtors	**14,400**	26,690	**14,400**	-
	312,275	221,634	**311,315**	184,895

21 Cash and cash equivalents

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Cash on hand	**1,181**	887	**1,181**	387
Cash at bank	**2,788,333**	3,512,215	**2,763,892**	3,477,047
	2,789,514	3,513,102	**2,765,073**	3,477,434

22 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	**71,909**	38,994	**67,545**	35,556
Due to group undertakings	**-**	-	**66,345**	-
Other taxation and social security	**46,802**	31,834	**46,802**	31,834
Corporation tax	**5,216**	-	**-**	-
Other creditors	**6,376**	5,508	**6,376**	5,508
Accruals & deferred income	**60,508**	51,037	**57,023**	46,446
	190,811	127,373	**244,091**	119,344

Deferred income

	2025	2024
	£	£
Deferred income at 1 January 2025	**541**	541
Resources deferred in the period	**815**	541
Amounts released from previous periods	**(541)**	(541)
Deferred income at year end	**815**	541

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

23 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Other				
Within one year	**135,818**	71,348	**135,818**	28,872
Between one and five years	**505,302**	188,119	**505,302**	42,881
After five years	**410,017**	20,750	**410,017**	-
	1,051,137	280,217	**1,051,137**	71,753

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 2025 were £6,376 (2024: £5,508), none of which were overdue. Total employer contributions paid in the year were £27,944 (2024 - £24,892).

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 £945,000 (2024: £789,000). None of these bequests have been included in the accounts.

26 Funds

Group

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2025 £
Unrestricted funds						
General						
General fund	**6,513,416**	**1,458,169**	**(2,106,832)**	**(2,388,085)**	**91,699**	**3,568,367**
Trading subsidiary	**107,074**	**487,910**	**(514,071)**	**-**	**-**	**80,914**
	6,620,490	**1,946,079**	**(2,620,903)**	**(2,388,085)**	**91,699**	**3,649,281**
Designated						
Fixed assets	**2,353,898**	**-**	**-**	**(43,916)**	**-**	**2,309,982**
Five year strategy	**-**	**-**	**-**	**2,432,001**	**-**	**2,432,001**
	2,353,898	**-**	**-**	**2,388,085**	**-**	**4,741,983**
Other						
Property revaluation reserve	**914,941**	**-**	**-**	**-**	**9,246**	**924,187**
Investment portfolio revaluations	**274,992**	**-**	**-**	**-**	**65,019**	**340,011**
	1,189,933	**-**	**-**	**-**	**74,265**	**1,264,198**
Total unrestricted funds	**10,164,321**	**1,946,079**	**(2,620,903)**	**-**	**165,964**	**9,655,461**
Restricted funds						
Operating costs funds	**23,953**	**100,641**	**(124,594)**	**-**	**-**	**-**
Total funds	**10,188,274**	**2,046,720**	**(2,745,497)**	**-**	**165,964**	**9,655,461**

Notes to the Financial Statements for the Year Ended 31 December 2025

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds						
General						
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
Designated						
Fixed assets	2,771,713	-	-	(417,815)	-	2,353,898
Other						
Property revaluation reserve	2,186,859	-	-	-	(1,271,918)	914,941
Investment portfolio revaluations	149,662	-	-	-	125,330	274,992
	2,336,521	-	-	-	(1,146,588)	1,189,933
Total unrestricted funds	9,772,349	1,769,348	(2,793,240)	(25,521)	1,441,385	10,164,321
Restricted funds						
Operating costs funds	6,853	17,094	(25,515)	25,521	-	23,953
Total funds	9,779,202	1,786,442	(2,818,755)	-	1,441,385	10,188,274

Charity

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2025 £
Unrestricted funds						
General						
General fund	**6,549,388**	**1,458,167**	**(2,106,832)**	**(2,424,056)**	**91,699**	**3,568,366**
Designated						
Fixed assets	**2,317,927**	**-**	**-**	**(7,945)**	**-**	**2,309,982**
Five year strategy	**-**	**-**	**-**	**2,432,001**	**-**	**2,432,001**
	2,317,927	**-**	**-**	**2,424,056**	**-**	**4,741,983**
Other						
Property revaluation reserve	**914,941**	**-**	**-**	**-**	**9,246**	**924,187**
Investment portfolio revaluations	**274,992**	**-**	**-**	**-**	**65,019**	**340,011**
	1,189,933	**-**	**-**	**-**	**74,265**	**1,264,198**
Total unrestricted funds	**10,057,247**	**1,458,167**	**(2,106,832)**	**-**	**165,964**	**9,574,547**
Restricted funds						
Operating costs funds	**23,953**	**100,641**	**(124,594)**	**-**	**-**	**-**
Total funds	**10,081,201**	**1,558,808**	**(2,231,426)**	**-**	**165,964**	**9,574,547**

Notes to the Financial Statements for the Year Ended 31 December 2025

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds						
General						
General fund	4,631,525	1,263,362	(2,314,869)	381,397	2,587,973	6,549,388
Designated						
Fixed assets	2,724,844	-	-	(406,918)	-	2,317,927
Other						
Property revaluation reserve	2,186,859	-	-	-	(1,271,918)	914,941
Investment portfolio revaluations	149,662	-	-	-	125,330	274,992
	2,336,521	-	-	-	(1,146,588)	1,189,933
Total unrestricted funds	9,692,890	1,263,362	(2,314,869)	(25,521)	1,441,385	10,057,247
Restricted funds						
Operating costs funds	6,853	17,094	(25,515)	25,521	-	23,953
Total funds	9,699,743	1,280,456	(2,340,384)	-	1,441,385	10,081,201

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 designated Five year strategy fund represents the funds required to facilitate the delivery of the charity’s strategy over its remaining period to 31 December 2029, including planned deficits and capital requirements.

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.

27 Analysis of net assets between funds

Group	**Unrestricted funds**		**Restricted funds**	**Total funds at 31 December 2025**
	General	**Designated**		
	£	**£**	**£**	**£**
Intangible fixed assets	**-**	**33,181**	**-**	**33,181**
Tangible fixed assets	**-**	**2,276,801**	**-**	**2,276,801**
Fixed asset investments	**4,430,249**	**-**	**-**	**4,430,249**
Current assets	**674,040**	**2,432,001**	**-**	**3,106,041**
Current liabilities	**(190,811)**	**-**	**-**	**(190,811)**
Total net assets	**4,913,478**	**4,741,983**	**-**	**9,655,461**

	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

Charity	**Unrestricted funds**		**Restricted funds**	**Total funds at 31 December 2025**
	General	**Designated**		
	£	**£**	**£**	**£**
Intangible fixed assets	**-**	**33,181**	**-**	**33,181**
Tangible fixed assets	**-**	**2,276,801**	**-**	**2,276,802**
Fixed asset investments	**4,430,250**	**-**	**-**	**4,430,250**
Current assets	**646,405**	**2,432,001**	**-**	**3,078,406**
Current liabilities	**(244,091)**	**-**	**-**	**(244,091)**
Total net assets	**4,832,564**	**4,741,983**	**-**	**9,574,547**

	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

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 £78,081. At the balance sheet date the amount due to The Jay Gee Trading was £66,345 (2024 - amount due from The Jay Gee Trading £11,736).

  At the 31 December 2025, The Jay Gee Trading Limited transferred the Charity shop operations to its parent company, Jerry Green Dog Rescue, after which these will be operated directly through the Charity. As part of the transfer fixed assets, stock and cash floats worth £53,948 were donated to the Charity.

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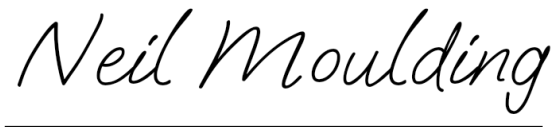
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