

WHITEHALL DOG RESCUE

England & Wales · Charity number 1131552

Details

Status Registered

Legal form Trust

Registered 2009-09-09

Register [View on the Charity Commission register](#)

Contact

Address White Hall Dog Rescue
Greenacre Farm
Cave Lane
East Ardsley
Wakefield
WF3 2BB

Phone 01924835700

Email whitehalldogrescue@yahoo.co.uk

Website www.whitehalldogrescue.com

Activities

Objects: 1 COLLECT DOGS FROM COMPOUNDS AND GENERAL PUBLIC WHERE DOGS ARE TO BE DESTROYED2 MAINTAIN AND BROKER RELATIONS WITH LOCAL AUTHORITY DOG WARDENS.3 ASSESS AND IMPROVE DOG HEALTH4 FEED, WATER, HOME AND RE-HOME DOGS5 PROMOTE ANIMAL WELFARE AND CARE IN LOCAL COMMUNITIES (LEEDS, WAKEFIELD, BRADFORD, KERTLEET, CALDERDALE)

Activities: To relieve the suffering of dogs in need of care and attention

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** (LEEDS, WAKEFIELD, BRADFORD, KERTLEET, CALDERDALE)
- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£237,588	£226,964	-	-
2023-09-30	£181,820	£171,011	-	-
2022-09-30	£139,906	£145,540	-	-
2021-09-30	£190,499	£131,824	-	-
2020-09-30	£148,699	£162,950	-	-

Trustees

Name	Role	Appointed
Howard Martin Alexander Fojt		2024-01-24
KAREN FOJT		2011-05-24
PAIGE DEMI HARRISON		2022-09-17
PETER WINTERBOTTOM		2022-09-17

WHITEHALL DOG RESCUE

England & Wales - Charity number 1131552

Accounts

CHARITY REGISTRATION NUMBER: 1131552

WHITEHALL DOG RESCUE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2024

WHITEHALL DOG RESCUE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

	PAGES
Trustees' annual report	1 to 3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 to 10

WHITEHALL DOG RESCUE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Whitehall Dog Rescue

Charity registration number 1131552

Principal office Greenacres Farm
Cave Lane
East Ardsley
Wakefield
WF3 2BB

THE TRUSTEES

K Fojt
P Winterbottom
P Harrison
H Fojt

ACCOUNTANTS Wine & Co
Chartered Accountants

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, an unincorporated association, is governed by a Declaration of Trust dated 20 August 2010. Its management is vested in the trustees.

The trustees are appointed for life unless they become disqualified, resign or are removed.

WHITEHALL DOG RESCUE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are to relieve the suffering of dogs in need of care and attention and in particular to provide and maintain kennels, refuges, rescue homes, animal hospitals, animal sanctuaries or other facilities for the reception and care of unwanted dogs and the treatment of sick or ill treated dogs.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTIVES:

The trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to guidance on public benefit issues by the Charity Commission.

The charity offers refuge to dogs that would otherwise be destroyed. Stray dogs are taken to council kennels where, if a home cannot be found, they are euthanased after seven days. The charity collects these dogs on their last day and brings them to safety within it's kennels, later to be rehomed. Members of the general public also contact the charity with dogs they are wanting to rehome. Where possible the charity offers places to those considered to be most endangered. If the charity is full and is unable to offer rescue spaces, the dogs are advertised and directed to suitable homes and the new owners advised on correct procedures.

The charity neuters, vaccinates, seeks veterinary care and rehabilitates its dogs. Great care is taken with rehoming to correct match the dogs with the new owners. All dogs are micro chipped to the charity. Chips are retained throughout the lifetime of the dogs to ensure their safety. The charity operates a permanent resident sanctuary which provides in-house lifetime care for those dogs that cannot be rehomed. The charity has a one hundred percent non destruction policy.

The charity also takes dogs on visits to residential homes and homes for the mentally handicapped for the residents to interact and enjoy. The charity holds events at the rescue at which it encourages children and others to participate and meet the dogs in order to promote dog rescue awareness and canine care.

ACHIEVEMENTS AND PERFORMANCE

SUMMARY OF THE MAIN ACHIEVEMENTS OF THE CHARITY DURING THE YEAR:

Whitehall Dog rescue collected dogs that were due to be destroyed at the council dog compounds and rehabilitated them ready for rehoming. The charity also gave kennel places to dogs from members of the general public. Dogs were rehomed direct from the website.

FINANCIAL REVIEW

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, The Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

The Trustees have not yet developed a policy on reserves.

WHITEHALL DOG RESCUE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2024

TRUSTEES' RESPONSIBILITIES STATEMENT

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on ...30 JULY 2025... and signed on behalf of the board of trustees by:



P Winterbottom
Trustee

WHITEHALL DOG RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITEHALL DOG RESCUE

YEAR ENDED 30 SEPTEMBER 2024

I report to the trustees on my examination of the financial statements of Whitehall Dog Rescue ('the charity') for the year ended 30 September 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

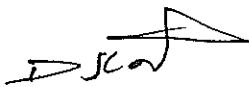
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



D Scott FCA
Independent Examiner

20-22 Bridge End, Leeds, LS1 4DJ

30 JULY 2025

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Incoming resources				
Voluntary income	4	236,704	236,705	181,820
Charitable activities	5	883	883	–
Total incoming resources		<u>237,587</u>	<u>237,588</u>	<u>181,820</u>
Resources expended				
Expenditure incurred in respect of:				
Charitable activities	6	(222,868)	(222,868)	(166,608)
Governance costs - examination of accounts		(3,978)	(3,978)	(4,464)
Other expenditure	7	(118)	(118)	61
Total resources expended		<u>(226,964)</u>	<u>(226,964)</u>	<u>(171,011)</u>
Net incoming resources and net movement in funds		<u>10,623</u>	<u>10,624</u>	<u>10,809</u>
Reconciliation of funds				
Total funds brought forward		<u>185,691</u>	<u>185,691</u>	<u>174,882</u>
Total funds carried forward		<u>196,314</u>	<u>196,314</u>	<u>185,691</u>

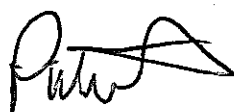
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	11		27,347		39,057
CURRENT ASSETS					
Debtors	12	2,926		1,060	
Cash at bank and in hand		177,970		164,720	
		<u>180,896</u>		<u>165,780</u>	
CREDITORS: amounts falling due within one year	13	<u>11,928</u>		<u>19,146</u>	
NET CURRENT ASSETS			<u>168,968</u>		<u>146,634</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>196,315</u>		<u>185,691</u>
NET ASSETS			<u>196,315</u>		<u>185,691</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>196,314</u>		<u>185,691</u>
Total charity funds			<u>196,314</u>		<u>185,691</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 July 2025 and are signed on behalf of the board by:



P Winterbottom
Trustee

The notes on pages 7 to 10 form part of these financial statements.

WHITEHALL DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greenacres Farm, Cave Lane, East Ardsley, Wakefield, WF3 2BB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

Voluntary income is included in full in the Statement of Financial Activities when received.

Resources expended

Resources expended on charitable activities are included in the Statement of Activities on an accruals basis.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Motor vehicles	-	25% straight line

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
DONATIONS				
Donations	236,704	236,705	181,820	181,820

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Dog adoption fees	883	883	–	–

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Vet bills	3,370	3,370	7,392	7,392
Dog food and dog accessories	5,369	5,369	7,300	7,300
Wages and salaries	66,507	66,507	95,081	95,081
Employers' national insurance	832	832	4,696	4,696
Employers' pension costs	1,521	1,521	2,446	2,446
Water rates	1,111	1,111	542	542
Light and heat	10,293	10,293	18,381	18,381
Repairs and maintenance	100,927	100,927	6,980	6,980
Insurance	9,466	9,466	2,346	2,346
Motor expenses	3,260	3,260	4,168	4,168
Telephone	984	984	1,263	1,263
Depreciation	11,710	11,710	7,638	7,638
Irrecoverable VAT (partial exemption)	5,203	5,203	–	–
Historic VAT adjustments	–	–	7,722	7,722
Sundry expenses	2,270	2,270	585	585
Paypal fees	45	45	68	68
	<u>222,868</u>	<u>222,868</u>	<u>166,608</u>	<u>166,608</u>

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

7. OTHER EXPENDITURE

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Profit on disposal of tangible fixed assets held for charity's own use	–	–	(667)	(667)
Interest paid	118	118	606	606
	<u>118</u>	<u>118</u>	<u>(61)</u>	<u>(61)</u>

8. NET INCOMING RESOURCES

Net incoming resources is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	11,710	7,638
Gains on disposal of tangible fixed assets	–	(667)
	<u>11,710</u>	<u>6,971</u>

9. INDEPENDENT EXAMINATION FEES

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,550	2,460
	<u>2,550</u>	<u>2,460</u>

10. TRUSTEE REMUNERATION AND EXPENSES

No remuneration was paid to any trustee during the year (2023 £23,077)

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Total £
Cost			
At 1 October 2023 and 30 September 2024	<u>125,095</u>	<u>93,604</u>	<u>218,699</u>
Depreciation			
At 1 October 2023	121,472	58,170	179,642
Charge for the year	925	10,785	11,710
At 30 September 2024	<u>122,397</u>	<u>68,955</u>	<u>191,352</u>
Carrying amount			
At 30 September 2024	<u>2,698</u>	<u>24,649</u>	<u>27,347</u>
At 30 September 2023	<u>3,623</u>	<u>35,434</u>	<u>39,057</u>

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

12. DEBTORS

	2024	2023
	£	£
Prepayments and accrued income	968	947
Other debtors	1,958	113
	<u>2,926</u>	<u>1,060</u>

13. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	7,866	5,319
Amounts owed to undertakings in which the charity has a participating interest	932	91
Accruals and deferred income	2,549	7,012
Social security and other taxes	315	6,431
Other creditors	266	293
	<u>11,928</u>	<u>19,146</u>

14. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,521 (2023: £2,446).

15. RELATED PARTIES

During the year the charity received donations of unrestricted funds totalling £150,000 (2023 £120,000) from The Keith Howards foundation (formerly known as The Emerald Foundation) of which K Fojt and H Fojt are Trustees.

During the year the charity received a donation of unrestricted funds totalling £80,000 from its trustee K Fojt (2023 £nil).

WHITEHALL DOG RESCUE

England & Wales - Charity number 1131552

Accounts

CHARITY REGISTRATION NUMBER: 1131552

**WHITEHALL DOG RESCUE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2023**

WHITEHALL DOG RESCUE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2023

	PAGES
Trustees' annual report	1 to 3
Independent examiner's report to the trustees	4
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WHITEHALL DOG RESCUE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Whitehall Dog Rescue
Charity registration number 1131552
Principal office Greenacres Farm
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THE TRUSTEES

K Fojt
P Winterbottom
P Harrison
H Fojt

ACCOUNTANTS Wine & Co
 Chartered Accountants

STRUCTURE, GOVERNANCE AND MANAGEMENT

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WHITEHALL DOG RESCUE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2023

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are to relieve the suffering of dogs in need of care and attention and in particular to provide and maintain kennels, refuges, rescue homes, animal hospitals, animal sanctuaries or other facilities for the reception and care of unwanted dogs and the treatment of sick or ill treated dogs.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTIVES:

The trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to guidance on public benefit issues by the Charity Commission.

The charity offers refuge to dogs that would otherwise be destroyed. Stray dogs are taken to council kennels where, if a home cannot be found, they are euthanased after seven days. The charity collects these dogs on their last day and brings them to safety within it's kennels, later to be rehomed. Members of the general public also contact the charity with dogs they are wanting to rehome. Where possible the charity offers places to those considered to be most endangered. If the charity is full and is unable to offer rescue spaces, the dogs are advertised and directed to suitable homes and the new owners advised on correct procedures.

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ACHIEVEMENTS AND PERFORMANCE

SUMMARY OF THE MAIN ACHIEVEMENTS OF THE CHARITY DURING THE YEAR:

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FINANCIAL REVIEW

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, The Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

The Trustees have not yet developed a policy on reserves.

WHITEHALL DOG RESCUE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

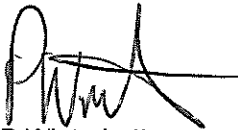
TRUSTEES' RESPONSIBILITIES STATEMENT

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 25/7/24 and signed on behalf of the board of trustees by:



P Winterbottom
Trustee

WHITEHALL DOG RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITEHALL DOG RESCUE

YEAR ENDED 30 SEPTEMBER 2023

I report to the trustees on my examination of the financial statements of Whitehall Dog Rescue ('the charity') for the year ended 30 September 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

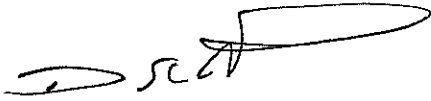
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



D Scott FCA
Independent Examiner

20-22 Bridge End, Leeds, LS1 4DJ

25 July 2024

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Incoming resources				
Voluntary income	4	181,820	181,820	138,556
Charitable activities	5	—	—	1,350
Total incoming resources		<u>181,820</u>	<u>181,820</u>	<u>139,906</u>
Resources expended				
Expenditure incurred in respect of:				
Charitable activities	6	(166,608)	(166,608)	(143,190)
Governance costs - examination of accounts		(4,464)	(4,464)	(2,350)
Other expenditure	7	61	61	—
Total resources expended		<u>(171,011)</u>	<u>(171,011)</u>	<u>(145,540)</u>
Net incoming resources and net movement in funds		<u>10,809</u>	<u>10,809</u>	<u>(5,634)</u>
Reconciliation of funds				
Total funds brought forward		<u>174,882</u>	<u>174,882</u>	<u>180,517</u>
Total funds carried forward		<u>185,691</u>	<u>185,691</u>	<u>174,882</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	11		39,057		–
CURRENT ASSETS					
Debtors	12	1,060		2,539	
Cash at bank and in hand		164,720		182,930	
		<u>165,780</u>		<u>185,469</u>	
CREDITORS: amounts falling due within one year	13	<u>19,146</u>		<u>10,586</u>	
NET CURRENT ASSETS			<u>146,634</u>		<u>174,883</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>185,691</u>		<u>174,883</u>
NET ASSETS			<u>185,691</u>		<u>174,883</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>185,691</u>		<u>174,882</u>
Total charity funds			<u>185,691</u>		<u>174,882</u>

These financial statements were approved by the board of trustees and authorised for issue on 23/7/24, and are signed on behalf of the board by:


P Winterbottom
Trustee

The notes on pages 7 to 11 form part of these financial statements.

WHITEHALL DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greenacres Farm, Cave Lane, East Ardsley, Wakefield, WF3 2BB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

Voluntary income is included in full in the Statement of Financial Activities when received.

Resources expended

Resources expended on charitable activities are included in the Statement of Activities on an accruals basis.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Motor vehicles	-	25% straight line

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

3. ACCOUNTING POLICIES *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
DONATIONS				
Donations	181,820	181,820	137,071	137,072
GRANTS				
Government grant income	—	—	1,484	1,484
	<u>181,820</u>	<u>181,820</u>	<u>138,555</u>	<u>138,556</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Dog adoption fees	—	—	1,350	1,350

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Vet bills	7,392	7,392	9,395	9,395
Dog food and dog accessories	7,300	7,300	9,955	9,955
Wages and salaries	95,081	95,081	100,591	100,591
Employers' national insurance	4,696	4,696	2,020	2,020
Employers' pension costs	2,446	2,446	2,205	2,205
Water rates	542	542	760	760
Light and heat	18,381	18,381	11,550	11,550
Repairs and maintenance	6,980	6,980	1,310	1,310
Insurance	2,346	2,346	315	315
Motor expenses	4,168	4,168	2,918	2,918
Telephone	1,263	1,263	1,226	1,226
Depreciation	7,638	7,638	–	–
Historic VAT adjustments	7,722	7,722	–	–
Sundry expenses	585	585	172	172
Pension fees	–	–	653	653
Paypal fees	68	68	120	120
	<u>166,608</u>	<u>166,608</u>	<u>143,190</u>	<u>143,190</u>

7. OTHER EXPENDITURE

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Profit on disposal of tangible fixed assets held for charity's own use	(667)	(667)	–	–
Interest paid	606	606	–	–
	<u>(61)</u>	<u>(61)</u>	<u>–</u>	<u>–</u>

8. NET INCOMING RESOURCES

Net incoming resources is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	7,638	–
Gains on disposal of tangible fixed assets	<u>(667)</u>	<u>–</u>

9. INDEPENDENT EXAMINATION FEES

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,460</u>	<u>2,350</u>

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

10. TRUSTEE REMUNERATION AND EXPENSES

For handling the day to day management of the charity for the period, the Trustee and Chief Executive Officer, B Wheelhouse was voted a salary of £23,077 (2022 £30,000). B Wheelhouse resigned as Trustee and Chief Executive officer on 28 May 2023.

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Total £
Cost			
At 1 October 2022	121,395	52,209	173,604
Additions	3,700	42,995	46,695
Disposals	–	(1,600)	(1,600)
At 30 September 2023	<u>125,095</u>	<u>93,604</u>	<u>218,699</u>
Depreciation			
At 1 October 2022	121,395	52,209	173,604
Charge for the year	77	7,561	7,638
Disposals	–	(1,600)	(1,600)
At 30 September 2023	<u>121,472</u>	<u>58,170</u>	<u>179,642</u>
Carrying amount			
At 30 September 2023	<u>3,623</u>	<u>35,434</u>	<u>39,057</u>
At 30 September 2022	<u>–</u>	<u>–</u>	<u>–</u>

12. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	947	1,011
Other debtors	113	1,528
	<u>1,060</u>	<u>2,539</u>

13. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	5,319	1,168
Amounts owed to undertakings in which the charity has a participating interest	91	91
Accruals and deferred income	7,012	9,327
Social security and other taxes	6,431	–
Other creditors	293	–
	<u>19,146</u>	<u>10,586</u>

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

14. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,446 (2022: £2,205).

15. RELATED PARTIES

During the year the charity received donations of unrestricted funds totalling £120,000 (2022 £120,000) from The Keith Howards foundation (formerly known as The Emerald Foundation) of which K Fojt and H Fojt are Trustees.

WHITEHALL DOG RESCUE

England & Wales - Charity number 1131552

Accounts

CHARITY REGISTRATION NUMBER: 1131552

WHITEHALL DOG RESCUE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2022

WHITEHALL DOG RESCUE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

	PAGES
Trustees' annual report	1 to 3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 to 10

WHITEHALL DOG RESCUE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Whitehall Dog Rescue
Charity registration number 1131552
Principal office Greenacres Farm
 Cave Lane
 East Ardsley
 Wakefield
 WF3 2BB

THE TRUSTEES

B Wheelhouse
L Cooper
K Fojt
P Winterbottom (Appointed 17 September 2022)
P Harrison (Appointed 17 September 2022)

ACCOUNTANTS

Wine & Co
Chartered Accountants

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, an unincorporated association, is governed by a Declaration of Trust dated 20 August 2010. Its management is vested in the trustees.

The trustees are appointed for life unless they become disqualified, resign or are removed.

The day to day management of the charity is delegated by the trustees to Mr B Wheelhouse, as Chief Executive Officer.

WHITEHALL DOG RESCUE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are to relieve the suffering of dogs in need of care and attention and in particular to provide and maintain kennels, refuges, rescue homes, animal hospitals, animal sanctuaries or other facilities for the reception and care of unwanted dogs and the treatment of sick or ill treated dogs.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTIVES:

The trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to guidance on public benefit issues by the Charity Commission.

The charity offers refuge to dogs that would otherwise be destroyed. Stray dogs are taken to council kennels where, if a home cannot be found, they are euthanased after seven days. The charity collects these dogs on their last day and brings them to safety within it's kennels, later to be rehomed. Members of the general public also contact the charity with dogs they are wanting to rehome. Where possible the charity offers places to those considered to be most endangered. If the charity is full and is unable to offer rescue spaces, the dogs are advertised and directed to suitable homes and the new owners advised on correct procedures.

The charity neuters, vaccinates, seeks veterinary care and rehabilitates its dogs. Great care is taken with rehoming to correct match the dogs with the new owners. All dogs are micro chipped to the charity. Chips are retained throughout the lifetime of the dogs to ensure their safety. The charity operates a permanent resident sanctuary which provides in-house lifetime care for those dogs that cannot be rehomed. The charity has a one hundred percent non destruction policy.

The charity also takes dogs on visits to residential homes and homes for the mentally handicapped for the residents to interact and enjoy. The charity holds events at the rescue at which it encourages children and others to participate and meet the dogs in order to promote dog rescue awareness and canine care.

ACHIEVEMENTS AND PERFORMANCE

SUMMARY OF THE MAIN ACHIEVEMENTS OF THE CHARITY DURING THE YEAR:

Whitehall Dog rescue collected dogs that were due to be destroyed at the council dog compounds and rehabilitated them ready for rehoming. The charity also gave kennel places to dogs from members of the general public. Dogs were rehomed direct from the website.

FINANCIAL REVIEW

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, The Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

The Trustees have not yet developed a policy on reserves.

WHITEHALL DOG RESCUE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2022

TRUSTEES' RESPONSIBILITIES STATEMENT

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on ...27/03/2023... and signed on behalf of the board of trustees by:



P Winterbottom
Trustee

WHITEHALL DOG RESCUE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITEHALL
DOG RESCUE

YEAR ENDED 30 SEPTEMBER 2022

I report to the trustees on my examination of the financial statements of Whitehall Dog Rescue ('the charity') for the year ended 30 September 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


J I Wine FCA
Independent Examiner

20-22 Bridge End, Leeds, LS1 4DJ

27 MARCH 2023

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Incoming resources				
Voluntary income	4	138,555	138,556	190,499
Charitable activities	5	1,350	1,350	–
Total incoming resources		<u>139,905</u>	<u>139,906</u>	<u>190,499</u>
Resources expended				
Expenditure incurred in respect of:				
Charitable activities	6	(143,190)	(143,190)	(129,474)
Governance costs - examination of accounts		(2,350)	(2,350)	(2,350)
Total resources expended		<u>(145,540)</u>	<u>(145,540)</u>	<u>(131,824)</u>
Net incoming resources and net movement in funds		<u>(5,635)</u>	<u>(5,634)</u>	<u>58,675</u>
Reconciliation of funds				
Total funds brought forward		180,517	180,517	121,842
Total funds carried forward		<u>174,882</u>	<u>174,882</u>	<u>180,517</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2022

	Note	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Debtors	11	2,539		2,367	
Cash at bank and in hand		<u>182,930</u>		<u>234,146</u>	
		185,469		236,513	
CREDITORS: amounts falling due within one year					
	12	<u>10,586</u>		<u>55,996</u>	
NET CURRENT ASSETS			<u>174,883</u>		<u>180,517</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>174,883</u>		<u>180,517</u>
NET ASSETS			<u>174,883</u>		<u>180,517</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>174,830</u>		<u>180,517</u>
Total charity funds			<u>174,830</u>		<u>180,517</u>

These financial statements were approved by the board of trustees and authorised for issue on 27/03/2023 and are signed on behalf of the board by:



P Winterbottom
Trustee

The notes on pages 7 to 10 form part of these financial statements.

WHITEHALL DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greenacres Farm, Cave Lane, East Ardsley, Wakefield, WF3 2BB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

Voluntary income is included in full in the Statement of Financial Activities when received.

Resources expended

Resources expended on charitable activities are included in the Statement of Activities on an accruals basis.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Motor vehicles	-	25% straight line

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

3. ACCOUNTING POLICIES *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Donations	137,071	137,072	180,518	180,518
GRANTS				
Government grant income	1,484	1,484	9,981	9,981
	<u>138,555</u>	<u>138,556</u>	<u>190,499</u>	<u>190,499</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Dog adoption fees	<u>1,350</u>	<u>1,350</u>	<u>-</u>	<u>-</u>

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Vet bills	9,395	9,395	16,454	16,454
Dog food and dog accessories	9,955	9,955	8,452	8,452
Wages and salaries	100,591	100,591	36,236	36,236
Employers' national insurance	2,020	2,020	(561)	(561)
Employers' pension costs	2,205	2,205	736	736
Water rates	760	760	–	–
Light and heat	11,550	11,550	4,001	4,001
Repairs and maintenance	1,310	1,310	6,366	6,366
Insurance	315	315	421	421
Motor expenses	2,918	2,918	2,520	2,520
Telephone	1,226	1,226	1,175	1,175
Management charges payable	–	–	50,000	50,000
Depreciation	–	–	1,996	1,996
Sundry expenses	172	172	1,169	1,169
Pension fees	653	653	450	450
Paypal fees	120	120	59	59
	<u>143,190</u>	<u>143,190</u>	<u>129,474</u>	<u>129,474</u>

7. NET INCOMING RESOURCES

Net incoming resources is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>–</u>	<u>1,997</u>

8. INDEPENDENT EXAMINATION FEES

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,350</u>	<u>2,350</u>

9. TRUSTEE REMUNERATION AND EXPENSES

For handling the day to day management of the charity for the period, the Trustee and Chief Executive Officer, B Wheelhouse was voted a salary of £30,000 (2021 £30,000).

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Total £
Cost			
At 1 October 2021 and 30 September 2022	<u>121,395</u>	<u>52,209</u>	<u>173,604</u>
Depreciation			
At 1 October 2021 and 30 September 2022	<u>121,395</u>	<u>52,209</u>	<u>173,604</u>
Carrying amount			
At 30 September 2022	<u>–</u>	<u>–</u>	<u>–</u>
At 30 September 2021	<u>–</u>	<u>–</u>	<u>–</u>

11. DEBTORS

	2022	2021
	£	£
Prepayments and accrued income	1,011	889
Other debtors	<u>1,528</u>	<u>1,478</u>
	<u>2,539</u>	<u>2,367</u>

12. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,168	123
Amounts owed to undertakings in which the charity has a participating interest	91	49,671
Accruals and deferred income	9,327	5,236
Social security and other taxes	–	966
	<u>10,586</u>	<u>55,996</u>

13. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,205 (2021: £736).

14. RELATED PARTIES

During the year the charity received donations of unrestricted funds totalling £120,000 (2021 £120,000) from the Emerald Foundation of which the Trustee, K Fojt, is a Trustee.

During the year the charity incurred management fees totalling £50,000 (2021 £50,000) from Whitehall Boarding Kennels Ltd, a company of which the Trustee B Wheelhouse is a director and controlling party. As at 30 September 2022 the charity owed £49,671(2021 £49,671) to Whitehall Boarding Kennels Ltd in respect of these fees.

WHITEHALL DOG RESCUE

England & Wales - Charity number 1131552

Accounts

CHARITY REGISTRATION NUMBER: 1131552

**WHITEHALL DOG RESCUE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2021**

WHITEHALL DOG RESCUE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

	PAGES
Trustees' annual report	1 to 3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 to 11

WHITEHALL DOG RESCUE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Whitehall Dog Rescue
Charity registration number	1131552
Principal office	Greenacres Farm Cave Lane East Ardsley Wakefield WF3 2BB

THE TRUSTEES

B Wheelhouse
L Cooper
K Fojt

ACCOUNTANTS	Wine & Co Chartered Accountants
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STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, an unincorporated association, is governed by a Declaration of Trust dated 20 August 2010. Its management is vested in the trustees.

The trustees are appointed for life unless they become disqualified, resign or are removed.

The day to day management of the charity is delegated by the trustees to Mr B Wheelhouse, as Chief Executive Officer.

WHITEHALL DOG RESCUE
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2021

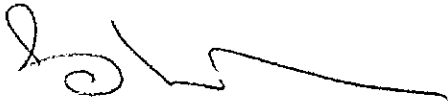
TRUSTEES' RESPONSIBILITIES STATEMENT

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 31/4/22 and signed on behalf of the board of trustees by:



B Wheelhouse
Trustee

WHITEHALL DOG RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITEHALL DOG RESCUE

YEAR ENDED 30 SEPTEMBER 2021

I report to the trustees on my examination of the financial statements of Whitehall Dog Rescue ('the charity') for the year ended 30 September 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J I Wine FCA
Independent Examiner

20-22 Bridge End, Leeds, LS1 4DJ

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Incoming resources				
Voluntary income	4	190,499	190,499	147,649
Charitable activities	5	—	—	1,050
Total incoming resources		<u>190,499</u>	<u>190,499</u>	<u>148,699</u>
Resources expended				
Expenditure incurred in respect of:				
Charitable activities	6	(129,474)	(129,474)	(160,450)
Governance costs - examination of accounts		(2,350)	(2,350)	(2,500)
Total resources expended		<u>(131,824)</u>	<u>(131,824)</u>	<u>(162,950)</u>
Net incoming resources and net movement in funds		<u>58,675</u>	<u>58,675</u>	<u>(14,251)</u>
Reconciliation of funds				
Total funds brought forward		121,842	121,842	136,093
Total funds carried forward		<u>180,517</u>	<u>180,517</u>	<u>122,010</u>

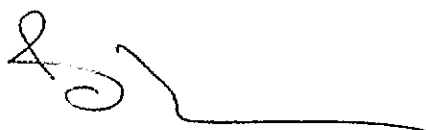
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		-		1,997
CURRENT ASSETS					
Debtors	11	2,367		3,062	
Cash at bank and in hand		234,146		175,253	
		<u>236,513</u>		<u>178,315</u>	
CREDITORS: amounts falling due within one year	12	<u>55,996</u>		<u>58,470</u>	
NET CURRENT ASSETS			<u>180,517</u>		<u>119,845</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>180,517</u>		<u>121,842</u>
NET ASSETS			<u>180,517</u>		<u>121,842</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>180,517</u>		<u>122,010</u>
Total charity funds			<u>180,517</u>		<u>122,010</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~14.11.22~~ and are signed on behalf of the board by:



B Wheelhouse
Trustee

The notes on pages 7 to 11 form part of these financial statements.

WHITEHALL DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greenacres Farm, Cave Lane, East Ardsley, Wakefield, WF3 2BB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

Voluntary income is included in full in the Statement of Financial Activities when received.

Resources expended

Resources expended on charitable activities are included in the Statement of Activities on an accruals basis.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

3. ACCOUNTING POLICIES *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
DONATIONS				
Donations	180,518	180,518	137,649	137,649
GRANTS				
Government grant income	9,981	9,981	10,000	10,000
	<u>190,499</u>	<u>190,499</u>	<u>147,649</u>	<u>147,649</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Dog adoption fees	—	—	1,050	1,050

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Vet bills	16,454	16,454	27,508	27,508
Dog food and dog accessories	8,452	8,452	16,436	16,436
Wages and salaries	36,236	36,236	30,000	30,000
Employers' national insurance	(561)	(561)	–	–
Employers' pension costs	736	736	715	715
Light and heat	4,001	4,001	6,234	6,234
Repairs and maintenance	6,366	6,366	3,015	3,015
Insurance	421	421	859	859
Motor expenses	2,520	2,520	3,925	3,925
Telephone	1,175	1,175	2,832	2,832
Management charges payable	50,000	50,000	50,000	50,000
Depreciation	1,996	1,996	17,312	17,312
Printing, postage and stationery	–	–	125	125
Sundry expenses	1,169	1,169	1,068	1,236
Pension fees	450	450	195	195
Paypal fees	59	59	58	58
	<u>129,474</u>	<u>129,474</u>	<u>160,282</u>	<u>160,450</u>

7. NET INCOMING RESOURCES

Net incoming resources is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,997</u>	<u>17,312</u>

8. INDEPENDENT EXAMINATION FEES

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,350</u>	<u>2,500</u>

9. TRUSTEE REMUNERATION AND EXPENSES

For handling the day to day management of the charity for the period, the Trustee and Chief Executive Officer, B Wheelhouse was voted a salary of £30,000 (2020 £30,000).

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Total £
Cost			
At 1 October 2020 and 30 September 2021	121,395	52,209	173,604
Depreciation			
At 1 October 2020	119,398	52,209	171,607
Charge for the year	1,997	–	1,997
At 30 September 2021	<u>121,395</u>	<u>52,209</u>	<u>173,604</u>
Carrying amount			
At 30 September 2021	–	–	–
At 30 September 2020	<u>1,997</u>	<u>–</u>	<u>1,997</u>

11. DEBTORS

	2021 £	2020 £
Prepayments and accrued income	889	889
Other debtors	1,478	2,173
	<u>2,367</u>	<u>3,062</u>

12. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	123	–
Amounts owed to undertakings in which the charity has a participating interest	49,671	50,000
Accruals and deferred income	5,236	6,802
Social security and other taxes	966	1,668
	<u>55,996</u>	<u>58,470</u>

13. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £736 (2020: £715).

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

14. RELATED PARTIES

During the year the charity received donations of unrestricted funds totalling £120,000 (2020 £120,000) from the Emerald Foundation of which the Trustee, K Fojt, is a Trustee.

During the year the charity incurred management fees totalling £50,000 (2020 £50,000) from Whitehall Boarding Kennels Ltd, a company of which the Trustee B Wheelhouse is a director and controlling party. As at 30 September 2021 the charity owed £49,671 (2020 £50,000) to Whitehall Boarding Kennels Ltd in respect of these fees.

WHITEHALL DOG RESCUE

England & Wales - Charity number 1131552

Accounts

CHARITY REGISTRATION NUMBER: 1131552

WHITEHALL DOG RESCUE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2020

WHITEHALL DOG RESCUE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2020

	PAGES
Trustees' annual report	1 to 3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 to 10

WHITEHALL DOG RESCUE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Whitehall Dog Rescue
Charity registration number	1131552
Principal office	Greenacres Farm Cave Lane East Ardsley Wakefield WF3 2BB

THE TRUSTEES

B Wheelhouse
L Cooper
K Fojt

ACCOUNTANTS

Wine & Co
Chartered Accountants

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, an unincorporated association, is governed by a Declaration of Trust dated 20 August 2010. Its management is vested in the trustees.

The trustees are appointed for life unless they become disqualified, resign or are removed.

The day to day management of the charity is delegated by the trustees to Mr B Wheelhouse, as Chief Executive Officer.

WHITEHALL DOG RESCUE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are to relieve the suffering of dogs in need of care and attention and in particular to provide and maintain kennels, refuges, rescue homes, animal hospitals, animal sanctuaries or other facilities for the reception and care of unwanted dogs and the treatment of sick or ill treated dogs.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTIVES:

The trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to guidance on public benefit issues by the Charity Commission.

The charity offers refuge to dogs that would otherwise be destroyed. Stray dogs are taken to council kennels where, if a home cannot be found, they are euthanased after seven days. The charity collects these dogs on their last day and brings them to safety within it's kennels, later to be rehomed. Members of the general public also contact the charity with dogs they are wanting to rehome. Where possible the charity offers places to those considered to be most endangered. If the charity is full and is unable to offer rescue spaces, the dogs are advertised and directed to suitable homes and the new owners advised on correct procedures.

The charity neuters, vaccinates, seeks veterinary care and rehabilitates its dogs. Great care is taken with rehoming to correct match the dogs with the new owners. All dogs are micro chipped to the charity. Chips are retained throughout the lifetime of the dogs to ensure their safety. The charity operates a permanent resident sanctuary which provides in-house lifetime care for those dogs that cannot be rehomed. The charity has a one hundred percent non destruction policy.

The charity also takes dogs on visits to residential homes and homes for the mentally handicapped for the residents to interact and enjoy. The charity holds events at the rescue at which it encourages children and others to participate and meet the dogs in order to promote dog rescue awareness and canine care.

ACHIEVEMENTS AND PERFORMANCE

SUMMARY OF THE MAIN ACHIEVEMENTS OF THE CHARITY DURING THE YEAR:

Whitehall Dog rescue collected dogs that were due to be destroyed at the council dog compounds and rehabilitated them ready for rehoming. The charity also gave kennel places to dogs from members of the general public. Dogs were rehomed direct from the website.

FINANCIAL REVIEW

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, The Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

The Trustees have not yet developed a policy on reserves.

WHITEHALL DOG RESCUE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

TRUSTEES' RESPONSIBILITIES STATEMENT

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 13th July 2021 and signed on behalf of the board of trustees by:



B Wheelhouse
Trustee

WHITEHALL DOG RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITEHALL DOG RESCUE

YEAR ENDED 30 SEPTEMBER 2020

I report to the trustees on my examination of the financial statements of Whitehall Dog Rescue ('the charity') for the year ended 30 September 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

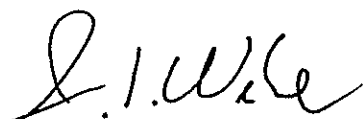
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J I Wine FCA
Independent Examiner

20-22 Bridge End, Leeds, LS1 4DJ

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
Incoming resources				
Voluntary income	4	147,649	147,649	106,327
Charitable activities	5	1,050	1,050	-
Total incoming resources		<u>148,699</u>	<u>148,699</u>	<u>106,327</u>
Resources expended				
Expenditure incurred in respect of:				
Charitable activities	6	(160,282)	(160,450)	(149,395)
Governance costs - examination of accounts		(2,500)	(2,500)	(2,350)
Total resources expended		<u>(162,782)</u>	<u>(162,950)</u>	<u>(151,745)</u>
Net incoming resources and net movement in funds		<u>(14,083)</u>	<u>(14,251)</u>	<u>(45,418)</u>
Reconciliation of funds				
Total funds brought forward		136,093	136,093	181,511
Total funds carried forward		<u>122,010</u>	<u>122,010</u>	<u>136,093</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

WHITEHALL DOG RESCUE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		1,997		19,309
CURRENT ASSETS					
Debtors	11	3,062		4,077	
Cash at bank and in hand		<u>175,253</u>		<u>167,677</u>	
		178,315		171,754	
CREDITORS: amounts falling due within one year	12	<u>58,470</u>		<u>54,970</u>	
NET CURRENT ASSETS			<u>119,845</u>		<u>116,784</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>121,842</u>		<u>136,093</u>
NET ASSETS			<u>121,842</u>		<u>136,093</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>122,010</u>		<u>136,093</u>
Total charity funds			<u>122,010</u>		<u>136,093</u>

These financial statements were approved by the board of trustees and authorised for issue on 13.11.2021, and are signed on behalf of the board by:



B Wheelhouse
Trustee

The notes on pages 7 to 10 form part of these financial statements.

WHITEHALL DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2020

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greenacres Farm, Cave Lane, East Ardsley, Wakefield, WF3 2BB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

Voluntary income is included in full in the Statement of Financial Activities when received.

Resources expended

Resources expended on charitable activities are included in the Statement of Activities on an accruals basis.

Tangible assets

Tangible assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

3. ACCOUNTING POLICIES *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

4. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
DONATIONS				
Donations	137,649	137,649	106,327	106,327
GRANTS				
Government grant income	<u>10,000</u>	<u>10,000</u>	<u>–</u>	<u>–</u>
	<u>147,649</u>	<u>147,649</u>	<u>106,327</u>	<u>106,327</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Dog adoption fees	<u>1,050</u>	<u>1,050</u>	<u>–</u>	<u>–</u>

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Vet bills	27,508	27,508	20,812	20,812
Dog food and dog accessories	16,436	16,436	15,194	15,194
Wages and salaries	30,000	30,000	30,000	30,000
Employers' national insurance	715	715	589	589
Light and heat	6,234	6,234	5,461	5,461
Repairs and maintenance	3,015	3,015	3,619	3,619
Insurance	859	859	310	310
Motor expenses	3,925	3,925	2,754	2,754
Telephone	2,832	2,832	1,043	1,043
Management charges payable	50,000	50,000	49,000	49,000
Depreciation	17,312	17,312	18,350	18,350
Printing, postage and stationery	125	125	517	517
Sundry expenses	1,068	1,236	1,484	1,484
Pension fees	195	195	183	183
Paypal fees	58	58	79	79
	<u>160,282</u>	<u>160,450</u>	<u>149,395</u>	<u>149,395</u>

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

7. NET INCOMING RESOURCES

Net incoming resources is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>17,312</u>	<u>18,350</u>

8. INDEPENDENT EXAMINATION FEES

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,500</u>	<u>2,350</u>

9. TRUSTEE REMUNERATION AND EXPENSES

For handling the day to day management of the charity for the period, the Trustee and Chief Executive Officer, B Wheelhouse was voted a salary of £30,000 (2019 £30,000).

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Total £
Cost			
At 1 October 2019 and 30 September 2020	<u>121,395</u>	<u>52,209</u>	<u>173,604</u>
Depreciation			
At 1 October 2019	102,086	52,209	154,295
Charge for the year	17,312	–	17,312
At 30 September 2020	<u>119,398</u>	<u>52,209</u>	<u>171,607</u>
Carrying amount			
At 30 September 2020	<u>1,997</u>	–	<u>1,997</u>
At 30 September 2019	<u>19,309</u>	–	<u>19,309</u>

11. DEBTORS

	2020	2019
	£	£
Prepayments and accrued income	889	968
Other debtors	<u>2,173</u>	<u>3,109</u>
	<u>3,062</u>	<u>4,077</u>

WHITEHALL DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

12. CREDITORS: amounts falling due within one year

	2020	2019
	£	£
Amounts owed to undertakings in which the charity has a participating interest	50,001	49,000
Accruals and deferred income	6,801	4,302
Social security and other taxes	1,668	1,668
	<u>58,470</u>	<u>54,970</u>

13. RELATED PARTIES

During the year the charity received donations of unrestricted funds totalling £120,000 (2019 £90,000) from the Emerald Foundation of which the Trustee, K Fojt, is a Trustee.

During the year the charity incurred management fees totalling £50,000 (2019 £49,000) from Whitehall Boarding Kennels Ltd, a company of which the Trustee B Wheelhouse is a director and controlling party. As at 30 September 2020 the charity owed £50,000 (2019 £49,000) to Whitehall Boarding Kennels Ltd in respect of these fees.