

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

**WHITEHALL DOG RESCUE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2020**

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

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

**THE TRUSTEES**

B Wheelhouse  
L Cooper  
K Fojt

<b>ACCOUNTANTS</b>	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 2020**

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### **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

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### 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 13<sup>th</sup> July <sup>2021</sup> 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

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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').

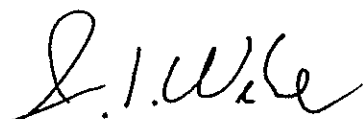
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### 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 £
<b>Incoming resources</b>				
Voluntary income	4	147,649	147,649	106,327
Charitable activities	5	1,050	1,050	–
<b>Total incoming resources</b>		<u>148,699</u>	<u>148,699</u>	<u>106,327</u>
<b>Resources expended</b>				
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)
<b>Total resources expended</b>		<u>(162,782)</u>	<u>(162,950)</u>	<u>(151,745)</u>
<b>Net incoming resources and net movement in funds</b>		<u>(14,083)</u>	<u>(14,251)</u>	<u>(45,418)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		136,093	136,093	181,511
<b>Total funds carried forward</b>		<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 £	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	10		1,997		19,309
<b>CURRENT ASSETS</b>					
Debtors	11	3,062		4,077	
Cash at bank and in hand		175,253		167,677	
		<u>178,315</u>		<u>171,754</u>	
<b>CREDITORS: amounts falling due within one year</b>	12	<u>58,470</u>		<u>54,970</u>	
<b>NET CURRENT ASSETS</b>			<u>119,845</u>		<u>116,784</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>121,842</u>		<u>136,093</u>
<b>NET ASSETS</b>			<u>121,842</u>		<u>136,093</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			<u>122,010</u>		<u>136,093</u>
<b>Total charity funds</b>			<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**

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**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 £
<b>DONATIONS</b>				
Donations	137,649	137,649	106,327	106,327
<b>GRANTS</b>				
Government grant income	10,000	10,000	—	—
	<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 £
<b>Cost</b>			
At 1 October 2019 and 30 September 2020	<u>121,395</u>	<u>52,209</u>	<u>173,604</u>
<b>Depreciation</b>			
At 1 October 2019	102,086	52,209	154,295
Charge for the year	<u>17,312</u>	<u>—</u>	<u>17,312</u>
At 30 September 2020	<u>119,398</u>	<u>52,209</u>	<u>171,607</u>
<b>Carrying amount</b>			
At 30 September 2020	<u>1,997</u>	<u>—</u>	<u>1,997</u>
At 30 September 2019	<u>19,309</u>	<u>—</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

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#### 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.