

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

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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

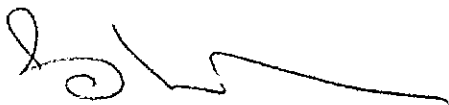
TRUSTEES' RESPONSIBILITIES STATEMENT

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 4/4/22 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>

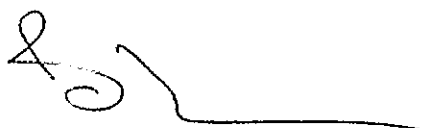
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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	121,395	52,209	173,604
Carrying amount			
At 30 September 2021	—	—	—
At 30 September 2020	1,997	—	1,997

11. DEBTORS

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

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
	55,996	58,470

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.