

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

WHITEHALL DOG RESCUE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

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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 its 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
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
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		174,883	180,517
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		174,830	180,517
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	121,395	52,209	173,604
Depreciation			
At 1 October 2021 and 30 September 2022	121,395	52,209	173,604
Carrying amount			
At 30 September 2022	—	—	—
At 30 September 2021	—	—	—

11. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	1,011	889
Other debtors	1,528	1,478
	<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.