

# WEST YORKSHIRE DOG RESCUE

England & Wales · Charity number 1132348

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06978213](#)

**Registered** 2009-10-27

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

## Contact

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**Address** Crow Hill Lodge  
Carrs Road  
Marsden  
Huddersfield  
West Yorkshire  
HD7 6JH

**Phone** 07711617148

**Email** [info@westyorkshiredogrescue.co.uk](mailto:info@westyorkshiredogrescue.co.uk)

**Website** [www.westyorkshiredogrescue.co.uk](http://www.westyorkshiredogrescue.co.uk)

## Activities

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**Objects:** (A) FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF THE CARE AND ATTENTION AND IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS. (B) TO PROMOTE THE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN SUCH MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

**Activities:** Rescue unwanted dogs, accommodate in secure and loving foster homes, seek new homes for the dogs to owners that are checked for suitability, enable adoption which is covered by an Adoption Contract including animal welfare clauses plus a returns policy if the dog can no longer be kept by the new owners, provide post adoption advice and guidance to new owners, fundraising, website, advertising.

## Classification

- **How:** Provides Services
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Bradford City
- Calderdale
- City Of Wakefield
- East Riding Of Yorkshire
- Kirklees
- Leeds City
- Sheffield City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£223,239	£171,087	-	-
2024-08-31	£169,197	£118,087	-	-
2023-08-31	£138,283	£173,988	-	-
2022-08-31	£154,609	£166,904	-	-
2021-08-31	£159,538	£134,846	-	-

## Trustees

Name	Role	Appointed
KATHY TROUT	Chair	
DAVID LOCKWOOD		2016-02-12
JANE BRENNAN		2015-02-12
KATIE PORTER		
NEALL MCMAHON		2016-03-06

**WEST YORKSHIRE DOG RESCUE**

England & Wales - Charity number 1132348

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year  
Ended 31 August 2025**

WEST YORKSHIRE DOG RESCUE

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## 1 TRUSTEES AND DIRECTORS REPORT

The Trustees and Directors present their report with the financial statements of the Charity for the year ended **31 August 2025**. The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### 1.1 Reference and Administrative details

**Registered Charity number**  
1132348

**Registered Company Number**  
6978213 (Incorporated in England)

**Registered address**  
Crow Hill Lodge  
Carrs Road  
Marsden  
Huddersfield  
HD7 6JH

<b>Charity Trustees for this period</b>	<b>Company Directors for this period</b>
Kathy Trout	Kathy Trout
Jane Brennan	Jane Brennan
Katie Porter	
David Lockwood	
Neall McMahon	

#### Independent Examiner

**Solutions Accountancy and Bookkeeping Ltd**  
1 The Mews  
Little Brunswick Street  
Huddersfield  
HD1 5JL

**Principal Bankers**  
Lloyds TSB Bank  
Westgate  
Huddersfield

### 1.2 Structure, Governance and Management

#### 1.2.1 Constitution

The organisation is a Charitable Company limited by Guarantee, incorporated on 1<sup>st</sup> August 2009 and registered as a Charity on 27 October 2009. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

#### 1.2.2 Recruitment and appointment of new Trustees

All Trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. No Trustee received any expenses associated with governance as disclosed in the accounts. Any expenses that are received by Trustees are only associated with activities of fostering and transporting dogs.

## **WEST YORKSHIRE DOG RESCUE**

Report of the Trustees for the Year Ended 31 August 2025

### **1.2.3 Organisational structure**

The Trustees have control of the Charity and its funds. The minimum number of Trustees is 3. Any newly elected Trustees are elected for a period of three years by resolution of the Trustees. Those Trustees who are required to retire after three years are eligible for re-appointment if competent to act. The Trustees are required to hold at least four meetings a year and a quorum at any meeting is three Trustees. Meetings are normally held in person but may be held by other suitable electronic means. The chairperson has a second or casting vote, and each other Trustee has one vote.

One permanent paid staff work as Managers in each of the three Charity Shops making a total of three paid staff in the organisation. There are also numerous Volunteers in each shop. All other activities in this Charity are done by Volunteers.

### **1.2.4 Risk management**

The Trustees actively review the major risks which the Charity faces on a regular basis. Usually, if the financial situation allows, we build and maintaining reserves to at least 6 months full operating costs, combined with an annual review of the controls over key financial systems will provide sufficient resources to ensure the long term sustainability of the Charity and ensure effective operating environments. The Trustees have also examined other operational and financial risks faced by the Charity and confirm that they have established systems to mitigate these risks.

### **1.2.5 Independent Examiner**

The Trustees appointed Solutions Accountancy and Bookkeeping Ltd as the Charitable Company Independent Examiner. The Trustees made all required financial and management information available and answered all questions regarding the accounts.

## **1.3 Objectives, Activities and Public Benefit**

### **1.3.1 Objectives and activities**

The objectives of the Charity are

- (A) For the benefit of the public to relieve the suffering of animals in need of the care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care, and treatment of such animals.
- (B) To promote the humane behavior towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in such matters pertaining to animal welfare in general and the prevention of cruelty and suffering amongst animals.

### **1.3.2 Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

## **1.4 Achievement and Performance**

### **Charitable activities**

West Yorkshire Dog Rescue's first priority continues to be providing the high quality guardianship for the dogs coming into our care. The Volunteer foster carers who support our work provide first class care and facilities for the dogs awaiting forever homes. We continue to build the experience and knowledge of our foster carers to achieve our objectives.

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2025

Increase in our operating costs, primarily Veterinary Treatment have had a negative impact upon our ability to deliver service. Demand from the public for us to rehome their dogs has doubled during this financial year.

The Charity has rehomed **130** dogs in the period and has worked closely members of the public, social services, housing, health care professionals and Vets to ensure that dogs are rescued and brought into the safe environment that the Charity provides.

The Charity relies on donations from individuals and organisations for which we are very grateful. We receive no money from statutory bodies or National Lottery. The day to day running costs of this organisation continue to stretch the Charity. We have applied for and been granted, awards from various organisations towards our running costs. See the Section entitled Notes to the Financial Statement.

CHARITY SHOPS - To strengthen our objectives for sustainability and growth, we have Charity shops at Marsden and Heywood. Marsden has a permanent member of staff as shop Manager. Heywood shop Manager is paid for via a Managed Service. Manager activities are supplemented by Volunteers to work in the shops.

Our Vet bills have increased, despite substantial discounts. They represent one of the biggest expenditure items, reflecting our drive to neuter and prevent unwanted puppies. We ensure every dog receives whatever treatments are needed.

We extend sincere thanks to the many Volunteers who have supported us throughout the year as fosters and in the shops and enabled the ongoing sustainability of the Charity.

Last but not least we are thankful to the people who have during the year adopted a dog and continue to support our work to ensure that animals are treated in a humane and respectful way.

### **Sustainability**

We benefit from public donations and grants and the continued support of our Volunteers.

To ensure ongoing Sustainability, we have a Business Strategy that we continue to regularly review. This includes cost-cutting measures, increasing income and improving our presence on social media, our website, and local radio.

There is huge effort and energy to seek good, appropriate new owners. We achieve prompt Veterinary Treatment and Behavioural Support to get the dogs ready for adoption in an efficient manner, therefore reducing their time in this rescue. The outcome of all these activities improves cash flow from adoption donations.

The Trustees believe West Yorkshire Dog Rescue is in a strong position to be able to continue its vital work of rescuing and finding loving forever homes for unwanted dogs and give them the chance of a quality of life which they deserve.

In addition to achieving this main objective West Yorkshire Dog Rescue can be proud of its Public Benefit contribution. This includes a very strong educational objective achieved through working with the local media to highlight responsible dog ownership, key issues such as neutering, microchipping, and the plight of rescue dogs

## **1.5 Financial Review**

### **1.5.1 Reserves**

The future of the Charity relies on the effective financial management to ensure that it can continue to be sustainable into the future so careful thought has been given to the levels of Unrestricted and Restricted Fund Reserves. These numbers are derived from the Closing Balance at Year End.

To maintain ongoing Sustainability, wherever the finances allow, it is the policy of this Charity to usually maintain Unrestricted Fund Reserves at a level which roughly approximates to six months unrestricted expenditure. This policy aims to provide sufficient funds to cover 6 months' worth of welfare, administration and support costs and ensure that liabilities are covered. Additional expenditure during the year will be topped up from other reserves and fund raising. However, this is not always possible.

For the forthcoming financial year 2025 to 2026. We have assigned **ALL AVAILABLE funds** into the Unrestricted Fund to cover forecasted expenditure and to support our Strategic Plan for growth.

There has been no allocation of Restricted Fund Reserves.

This policy for the management of reserves has been supported by our Trustees.

### **1.5.2 Financial review**

The Charity have an interest free loan of **£350,000** and used it to purchase a house generating rental income.

The £325,000 loan less £Nil repayments has been included within the accounts as a liability of £325,000.

The total income of the Charity for the year was **£223,239**

The total expenditure of the Charity for the year was **£171,087**

There was an overall surplus for the year of **£52,152**

The closing cash balance for the Charity was **£111,878**

### **1.5.3 Investment powers**

The Trustees have the power to deposit or invest funds in any manner. But to invest only after obtaining such advice from a financial expert as the Trustees consider necessary and having regard to the sustainability of investments and the need for diversification.

For this year, there are no investments outside of our Lloyds Bank Accounts.

### **1.6 Board of Trustees and Directors Approval of the Trustees Report**

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

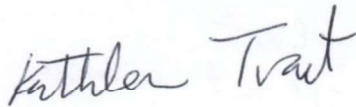
The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended **31<sup>st</sup> August 2025** the company was entitled to Audit Exemption under section 477(2) of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for:

- i) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- and**
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Trustees and Directors and signed on their behalf by:

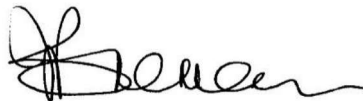


Signed

Date 05/03/2026

Kathy Trout

Director and Company Secretary



Signed

Date 05/03/2026

Jane Brennan

Director

## 2 Statement of Financial Activities for the year ending 31<sup>st</sup> August 2025

The Statement extends over the following 4 pages.

### Starting Balance

Lloyds BUS BANK INSTANT	£70,928
Lloyds Current Bank Account	£12,577
WYDR PayPal	£34
WYDR Petty Cash	£181
Lloyds Treasurer's Bank Account	£4
<b>Total Bank and Cash Accounts</b>	<b>£83,726</b>

### Income

Charity Shop Cash and Credit Cards	£101,565
Fundraising and Donations	£64,843
Charitable Grants (see Notes to the Financial Statements)	£19,005
HMRC Gift Aid (from PayPal Giving Fund)	£6,915
Agria Dog Insurance Commission	£2,595
Bank Interest	£716
House Rent	£15,600
Gain on Disposal of Capital Asset	£12,000
<b>Total Income</b>	<b>£223,239</b>

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2025

**Expenditure**

Charity Shop	£81,690
Vet Treatment and Welfare	£76,246
Charity House Renovations and Maintenance	£0
Office, Legal, Charity & Property Insurance	£11,037
Van and Transport (see Notes to the Financial Statements)	£2,113
<b>Total Expenses</b>	<b>£171,087</b>

**£52,151**

**Excess of Income over Expenditure\*\***

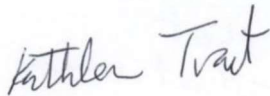
*\*\*Cash Basis excludes non-cash depreciation amount £Nil*

**Closing Balance**

Lloyds BUS BANK INSTANT	£97,244
Lloyds Current Bank Account	£14,415
WYDR PayPal	£38
WYDR Petty Cash	£181
Lloyds Treasurer's Bank Account	£0
<b>Total Bank and Cash Accounts</b>	<b>£111,878</b>

**Note**

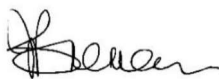
The Statement of Financial Activities includes all Incomes and Expenses in the year.



Signed

Date 05/03/2026

Kathy Trout  
Director and Company Secretary



Signed  
Jane Brennan  
Director

Date 05/03/2026

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2025

### 3 Balance Sheet as at 31<sup>st</sup> August 2025

Where notes are referred to they are detailed in section 6 "Notes to the Financial Statement"

	2025	2025	2024	2024
<b>Fixed Assets</b>				
Tangible assets (section 3.1)		£374,000		£350,000
<b>Current Assets</b>				
<b>Cash in bank</b>				
<b>Cash in bank Unrestricted Funds</b>	£111,878		£83,726	
<b>Cash in bank Restricted Funds</b>				
<b>Total cash in bank</b>	£111,878		£83,726	
<b>Creditors: amounts falling due within one year</b>				
<b>Net Current Assets</b>		£111,878		£83,726
<b>Total Assets less current liabilities</b>		£485,882		£433,727
<b>Creditors: amounts falling due after more than one year (section 6.9)</b>		£325,000		£325,000
<b>Net Assets</b>		£160,882		£108,727

<b>Capital and Reserves</b>				
<b>Called up share capital</b>				
<b>Profit and Loss reserves</b>		£160,878		£108,727
<b>Total equity</b>		£160,878		£108,727

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended **31<sup>st</sup> August 2025** the company was entitled to Audit Exemption under section 477(2) of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for:

- iii) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- and**
- iv) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

*Kathleen Trout*

Signed

Date 05/03/2026

Kathy Trout, Director and Company Secretary

*Jane Brennan*

Signed

Date 05/03/2026

Jane Brennan, Director

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2025

**3.1 Tangible Fixed Assets**

**DEPRECIATION POLICY**

For all tangible fixed assets depreciation is calculated to write down their cost to estimated residual values by equal instalments over the period of their estimated economic lives. The following rate is applied:-

Motor vehicle depreciation - 25% straight line, **No depreciation** in the first year of purchase.

**COST**

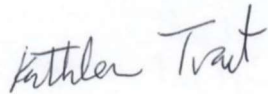
		<b>Note</b>
At 1st September 2024	£22,041	Volkswagen Caddy Van
	£350,000	Property
Additions	£24,000	JCT 600 Van Centre Sheffield
Disposals	£22,041	Volkswagen Caddy Van
Revaluations		
Transfers		
At 31 August 2025	£374,000	

**DEPRECIATION**

At 1st September 2024	£22,041
Disposals	£22,041
Charge for the year	£0
At 31 August 2025	£0

**NET BOOK VALUES**

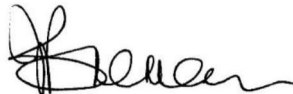
At 31 August 2024	£350,000
At 31 August 2025	£374,000



Signed

Date 05/03/2026

Kathy Trout, Director and Company Secretary



Signed

Date 05/03/2026

Jane Brennan, Director

## 4 Independent Examiner Approval of the Statement of Financial Activities

### SUBMISSION TO COMPANIES HOUSE FOR THE ACCOUNTING YEAR 2024 TO 2025

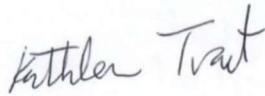
This is to confirm that I the undersigned have prepared the financial statements and Income and Expenditure Account for the year 2024 to 2025 in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. We confirm that they are a true record of the Charity's activities recorded in the books and kept by the officials and explanations given by the officials.

**Solutions Accountancy and Bookkeeping Ltd**  
1 The Mews  
Little Brunswick Street  
Huddersfield  
HD1 5JL

**Signature**



Date 05/03/2026



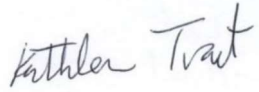
**Witness Signature**

Date 05/03/2026

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.  
The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

## 5 Board of Trustees Approval of the Statement of Financial Activities

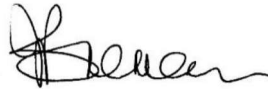
These statements were approved by the Board of Trustees and were signed on their behalf by



Signed

Date 05/03/2026

Kathy Trout  
Director and Company Secretary



Signed

Date 05/03/2026

Jane Brennan  
Director

## **6 Notes to the Financial Statement**

### **6.1 Accounting Policies**

Basis of measurement and preparation of accounts

The Financial Statement has been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

### **6.2 Company Limited by Guarantee**

Company is limited by guarantee and consequently does not have share capital.

### **6.3 Restricted Fund Reserves**

(see section 1.5.1 "reserves" for a description of Restricted and Unrestricted Funds)

### **6.4 Company Sponsorship**

- Ongoing financial support the sum of £100 per month from Sheffmed Ltd throughout the year was recorded in the accounts as fundraising income.

### **6.5 Grants**

We wish to thank the following

Linden Charitable Trust	£8,500
Chihuahua Chatz	£505
Pets At Home Ltd	£10,000

### **6.6 Staff, Consultancy and ad hoc services**

There were Managers employed during the year to work in the Charity Shops. All Consultancy and ad hoc services were provided on an unpaid Voluntary basis by suitably skilled and experienced people.

No Trustee or member of the Management Committee received any remuneration during the year. No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year.

### **6.7 Taxation**

As a Charity we use all incomes and gains for Charitable purposes therefore West Yorkshire Dog Rescue is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its Charitable Objects.

However, we employ one staff member to work in the Charity shop and pay all HMRC legally required Income Tax and National Insurance via the PAYE scheme.

### **6.8 Vet Treatment**

Our Vets give a 20% discount and in addition provide some high-cost treatments at an even greater discount.

### **6.9 Creditors: amounts falling due after more than one year**

Originally there was a £350,000 Interest free loan and we used it to purchase a house generating rental income. In the financial year 2022 to 2023, repayment of £25,000 was made against that loan, the remaining £325,000 is still owing.

**WEST YORKSHIRE DOG RESCUE**

England & Wales - Charity number 1132348

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year  
Ended 31 August 2024**

**WEST YORKSHIRE DOG RESCUE**

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## 1 TRUSTEES AND DIRECTORS REPORT

The Trustees and Directors present their report with the financial statements of the Charity for the year ended **31 August 2024**. The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### 1.1 Reference and Administrative details

**Registered Charity number**

1132348

**Registered Company Number**

6978213 (Incorporated in England)

**Registered address**

Crow Hill Lodge  
Carrs Road  
Marsden  
Huddersfield  
HD7 6JH

**Charity Trustees for this period**

**Company Directors for this period**

Kathy Trout	Kathy Trout
Jane Brennan	Jane Brennan
Katie Porter	
David Lockwood	
Neall McMahon	

**Independent Examiner**

**Solutions Accountancy and Bookkeeping Ltd**

1 The Mews  
Little Brunswick Street  
Huddersfield  
HD1 5JL

**Principal Bankers**

Lloyds TSB Bank  
Westgate  
Huddersfield

### 1.2 Structure, Governance and Management

#### 1.2.1 Constitution

The organisation is a Charitable Company limited by Guarantee, incorporated on 1<sup>st</sup> August 2009 and registered as a Charity on 27 October 2009. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

#### 1.2.2 Recruitment and appointment of new Trustees

All Trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. No Trustee received any expenses associated with governance as disclosed in the accounts. Any expenses that are received by Trustees are only associated with activities of fostering and transporting dogs.

## WEST YORKSHIRE DOG RESCUE

Report of the Trustees for the Year Ended 31 August 2024

### **1.2.3 Organisational structure**

The Trustees have control of the Charity and its funds. The minimum number of Trustees is 3. Any newly elected Trustees are elected for a period of three years by resolution of the Trustees. Those Trustees who are required to retire after three years are eligible for re-appointment if competent to act. The Trustees are required to hold at least four meetings a year and a quorum at any meeting is three Trustees. Meetings are normally held in person but may be held by other suitable electronic means. The chairperson has a second or casting vote, and each other Trustee has one vote.

One permanent paid staff work as Managers in each of the three Charity Shops making a total of three paid staff in the organisation. There are also numerous Volunteers in each shop. All other activities in this Charity are done by Volunteers.

### **1.2.4 Risk management**

The Trustees actively review the major risks which the Charity faces on a regular basis. Usually, if the financial situation allows, we build and maintaining reserves to at least 6 months full operating costs, combined with an annual review of the controls over key financial systems will provide sufficient resources to ensure the long term sustainability of the Charity and ensure effective operating environments. The Trustees have also examined other operational and financial risks faced by the Charity and confirm that they have established systems to mitigate these risks.

### **1.2.5 Independent Examiner**

The Trustees appointed Solutions Accountancy and Bookkeeping Ltd as the Charitable Company Independent Examiner. The Trustees made all required financial and management information available and answered all questions regarding the accounts.

## **1.3 Objectives, Activities and Public Benefit**

### **1.3.1 Objectives and activities**

The objectives of the Charity are

- (A) For the benefit of the public to relieve the suffering of animals in need of the care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care, and treatment of such animals.
- (B) To promote the humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in such matters pertaining to animal welfare in general and the prevention of cruelty and suffering amongst animals.

### **1.3.2 Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

## **1.4 Achievement and Performance**

### **Charitable activities**

West Yorkshire Dog Rescue's first priority continues to be providing the high quality guardianship for the dogs coming into our care. The Volunteer foster carers who support our work provide first class care and facilities for the dogs awaiting forever homes. We continue to build the experience and knowledge of our foster carers to achieve our objectives.

## WEST YORKSHIRE DOG RESCUE

Report of the Trustees for the Year Ended 31 August 2024

Increase in our operating costs, primarily Veterinary Treatment have had a negative impact upon our ability to deliver service. Demand from the public for us to rehome their dogs has doubled during this financial year.

The Charity has rehomed **130** dogs in the period and has worked closely members of the public, social services, housing, health care professionals and Vets to ensure that dogs are rescued and brought into the safe environment that the Charity provides.

The Charity relies on donations from individuals and organisations for which we are very grateful. We receive no money from statutory bodies or National Lottery. The day to day running costs of this organisation continue to stretch the Charity. We have applied for and been granted, awards from various organisations towards our running costs. See the Section entitled Notes to the Financial Statement.

CHARITY SHOPS - To strengthen our objectives for sustainability and growth, we have Charity shops at Marsden and Heywood. Marsden has a permanent member of staff as shop Manager. Heywood shop Manager is paid for via a Managed Service. Manager activities are supplemented by Volunteers to work in the shops.

Our Vet bills have increased, despite substantial discounts. They represent one of the biggest expenditure items, reflecting our drive to neuter and prevent unwanted puppies. We ensure every dog receives whatever treatments are needed.

We extend sincere thanks to the many Volunteers who have supported us throughout the year as fosters and in the shops and enabled the ongoing sustainability of the Charity.

Last but not least we are thankful to the people who have during the year adopted a dog and continue to support our work to ensure that animals are treated in a humane and respectful way.

### **Sustainability**

We benefit from public donations and grants and the continued support of our Volunteers.

To ensure ongoing Sustainability, we have a Business Strategy that we continue to regularly review. This includes cost-cutting measures, increasing income and improving our presence on social media, our website, and local radio.

There is huge effort and energy to seek good, appropriate new owners. We achieve prompt Veterinary Treatment and Behavioural Support to get the dogs ready for adoption in an efficient manner, therefore reducing their time in this rescue. The outcome of all these activities improves cash flow from adoption donations.

The Trustees believe West Yorkshire Dog Rescue is in a strong position to be able to continue its vital work of rescuing and finding loving forever homes for unwanted dogs and give them the chance of a quality of life which they deserve.

In addition to achieving this main objective West Yorkshire Dog Rescue can be proud of its Public Benefit contribution. This includes a very strong educational objective achieved through working with the local media to highlight responsible dog ownership, key issues such as neutering, microchipping, and the plight of rescue dogs

## **1.5 Financial Review**

### **1.5.1 Reserves**

The future of the Charity relies on the effective financial management to ensure that it can continue to be sustainable into the future so careful thought has been given to the levels of Unrestricted and Restricted Fund Reserves. These numbers are derived from the Closing Balance at Year End.

To maintain ongoing Sustainability, wherever the finances allow, it is the policy of this Charity to usually maintain Unrestricted Fund Reserves at a level which roughly approximates to six months unrestricted expenditure. This policy aims to provide sufficient funds to cover 6 months' worth of welfare, administration and support costs and ensure that liabilities are covered. Additional expenditure during the year will be topped up from other reserves and fund raising. However, this is not always possible.

FOR THE FORTHCOMING FINANCIAL YEAR 2024 TO 2025. We have assigned **ALL AVAILABLE funds** into the Unrestricted Fund to cover forecasted expenditure and to support our Strategic Plan for growth.

There has been no allocation of Restricted Fund Reserves.

This policy for the management of reserves has been supported by our Trustees.

### **1.5.2 Financial review**

The Charity have an interest free loan of **£350,000** and used it to purchase a house generating rental income.

The £325,000 loan less £Nil repayments has been included within the accounts as a liability of £325,000.

The total income of the Charity for the year was **£169,197**

The total expenditure of the Charity for the year was **£118,087**

There was an overall surplus for the year of **£51,110**

The closing cash balance for the Charity was **£83,726**

### **1.5.3 Investment powers**

The Trustees have the power to deposit or invest funds in any manner. But to invest only after obtaining such advice from a financial expert as the Trustees consider necessary, and having regard to the sustainability of investments and the need for diversification.

For this year, there are no investments outside of our Lloyds Bank Accounts.

## WEST YORKSHIRE DOG RESCUE

Report of the Trustees for the Year Ended 31 August 2024

### 1.6 Board of Trustees and Directors Approval of the Trustees Report

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

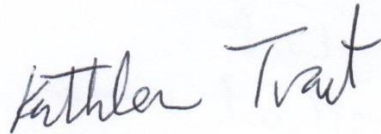
The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended **31<sup>st</sup> August 2024** the company was entitled to Audit Exemption under section 477(2) of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for:

- i) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- and**
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Trustees and Directors and signed on their behalf by:



Signed

Date 07/02/2025

Kathy Trout

Director and Company Secretary



Signed

Date 07/02/2025

Jane Brennan

Director

## 2 Statement of Financial Activities for the year ending 31<sup>st</sup> August 2024

The Statement extends over the following 4 pages.

### Starting Balance

Lloyds BUS BANK INSTANT	£26,259
Lloyds Current Bank Account	£6,126
WYDR PayPal	£44
WYDR Petty Cash	£181
Lloyds Treasurer's Bank Account	£4
<b>Total Bank and Cash Accounts</b>	<b>£32,614</b>

### Income

Charity Shop Cash and Credit Cards	£85,190
Fundraising and Donations	£51,309
Charitable Grants (see Notes to the Financial Statements)	£1,560
HMRC Gift Aid (from PayPal Giving Fund)	£13,762
Agria Dog Insurance Commission	£2,551
Bank Interest	£525
House Rent	£14,300
<b>Total Income</b>	<b>£169,197</b>

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2024

**Expenditure**

Charity Shop	£61,221
Vet Treatment and Welfare	£42,524
Charity House Renovations and Maintenance	£1,300
Office, Legal, Charity & Property Insurance	£9,324
Van and Transport (see Notes to the Financial Statements)	£3,718
<b>Total Expenses</b>	<b>£118,087</b>

**£51,110**

**Excess of Income over Expenditure\*\***

*\*\*Cash Basis excludes non-cash depreciation amount £5,510*

**Closing Balance**

Lloyds BUS BANK INSTANT	£70,928
Lloyds Current Bank Account	£12,577
WYDR PayPal	£44
WYDR Petty Cash	£181
Lloyds Treasurer's Bank Account	£4
<b>Total Bank and Cash Accounts</b>	<b>£83,726</b>


**Note**

The Statement of Financial Activities includes all Incomes and Expenses in the year.



Signed  
Kathy Trout  
Director and Company Secretary

Date 07/02/2025



Signed  
Jane Brennan  
Director

Date 07/02/2025

### 3 Balance Sheet as at 31<sup>st</sup> August 2024

Where notes are referred to they are detailed in section 6 "Notes to the Financial Statement"

	2024	2024	2023	2023
<b>Fixed Assets</b>				
Tangible assets (section 3.1)		£350,000		£355,511
<b>Current Assets</b>				
<b>Cash in bank</b>				
Cash in bank Unrestricted Funds	£83,726		£32,614	
Cash in bank Restricted Funds			-	
<b>Total cash in bank</b>	£83,726		£32,614	
<b>Creditors:</b> amounts falling due within one year				
<b>Net Current Assets</b>		£83,726		£32,614
<b>Total Assets less current liabilities</b>		£433,727		£385,831
<b>Creditors:</b> amounts falling due after more than one year (section 6.9)		£325,000		£325,000
<b>Net Assets</b>		£108,727		£63,125

<b>Capital and Reserves</b>				
<b>Called up share capital</b>				
<b>Profit and Loss reserves</b>		£108,727		£63,125
<b>Total equity</b>		£108,727		£63,125

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

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No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

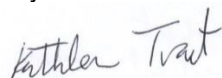
The Directors acknowledge their responsibility for:

- iii) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;

**and**

- iv) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Signed



Date 07/02/2025

Kathy Trout, Director and Company Secretary

Signed



Date 07/02/2025

Jane Brennan, Director

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2024

**3.1 Tangible Fixed Assets**

**DEPRECIATION POLICY**

For all tangible fixed assets depreciation is calculated to write down their cost to estimated residual values by equal instalments over the period of their estimated economic lives. The following rate is applied:-

Motor vehicle depreciation - 25% straight line, **No depreciation** in the first year of purchase.

**COST**

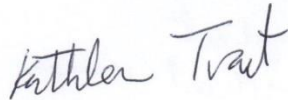
		<b>Note</b>
At 1st September 2023	£22,041	Volkswagen Caddy Van
	£350,000	Property
Additions		
disposals		
revaluations		
transfers		
At 31 August 2024	£372,041	

**DEPRECIATION**

At 1st September 2023	£16,531
Charge for the year	<b>£5,510</b>
At 31 August 2024	£22,041

**NET BOOK VALUES**

At 31 August 2023	£355,510
At 31 August 2024	£350,000



Signed

Date 07/02/2025

Kathy Trout, Director and Company Secretary



Signed

Date 07/02/2025

Jane Brennan, Director

## 4 Independent Examiner Approval of the Statement of Financial Activities

### SUBMISSION TO COMPANIES HOUSE FOR THE ACCOUNTING YEAR 2023 TO 2024

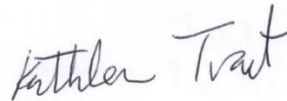
This is to confirm that I the undersigned have prepared the financial statements and Income and Expenditure Account for the year 2023 to 2024 in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. We confirm that they are a true record of the Charity's activities recorded in the books and kept by the officials and explanations given by the officials.

**Solutions Accountancy and Bookkeeping Ltd**  
1 The Mews  
Little Brunswick Street  
Huddersfield  
HD1 5JL

**Signature**



Date 07/02/2025



**Witness Signature**

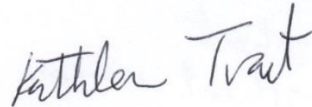
Date 07/02/2025

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## **5 Board of Trustees Approval of the Statement of Financial Activities**

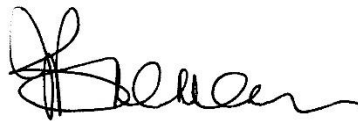
These statements were approved by the Board of Trustees and were signed on their behalf by



Signed

Date 07/02/2025

Kathy Trout  
Director and Company Secretary



Signed

Date 07/02/2025

Jane Brennan  
Director

## **6 Notes to the Financial Statement**

### **6.1 Accounting Policies**

Basis of measurement and preparation of accounts

The Financial Statement has been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

### **6.2 Company Limited by Guarantee**

Company is limited by guarantee and consequently does not have share capital.

### **6.3 Restricted Fund Reserves**

(see section 1.5.1 "reserves" for a description of Restricted and Unrestricted Funds)

### **6.4 Company Sponsorship**

- Ongoing financial support the sum of £100 per month from Sheffmed Ltd throughout the year was recorded in the accounts as fundraising income.

### **6.5 Grants**

We wish to thank the following

LINDEN CHARITABLE TRUST	£1,000
CHIHUAHUA CHATZ	£560

### **6.6 Staff, Consultancy and ad hoc services**

There were Managers employed during the year to work in the Charity Shops. All Consultancy and ad hoc services were provided on an unpaid Voluntary basis by suitably skilled and experienced people.

No Trustee or member of the Management Committee received any remuneration during the year. No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year.

### **6.7 Taxation**

As a Charity we use all incomes and gains for Charitable purposes therefore West Yorkshire Dog Rescue is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its Charitable Objects.

However, we employ one staff member to work in the Charity shop and pay all HMRC legally required Income Tax and National Insurance via the PAYE scheme.

### **6.8 Vet Treatment**

Our Vets give a 20% discount and in addition provide some high cost treatments at an even greater discount.

### **6.9 Creditors: amounts falling due after more than one year**

Originally there was a £350,000 Interest free loan and we used it to purchase a house generating rental income. In the financial year 2022 to 2023, repayment of £25,000 was made against that loan, the remaining £325,000 is still owing.

**WEST YORKSHIRE DOG RESCUE**

England & Wales - Charity number 1132348

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year  
Ended 31 August 2023**

WEST YORKSHIRE DOG RESCUE

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## 1 TRUSTEES AND DIRECTORS REPORT

The Trustees and Directors present their report with the financial statements of the Charity for the year ended **31 August 2023**. The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### 1.1 Reference and Administrative details

**Registered Charity number**

1132348

**Registered Company Number**

6978213 (Incorporated in England)

**Registered address**

Crow Hill Lodge

Carrs Road

Marsden

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HD7 6JH

**Charity Trustees for this period**

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The Trustees have control of the Charity and its funds. The minimum number of Trustees is 3. Any newly elected Trustees are elected for a period of three years by resolution of the Trustees. Those Trustees who are required to retire after three years are eligible for re-appointment if competent to act. Yvonne Humphries retired and did not stand for re-election.

The Trustees are required to hold at least four meetings a year and a quorum at any meeting is three Trustees. Meetings are normally held in person but may be held by other suitable electronic means. The chairperson has a second or casting vote, and each other Trustee has one vote. One permanent paid staff work as Managers in each of the three Charity Shops making a total of three paid staff in the organisation. There are also numerous Volunteers in each shop. All other activities in this Charity are done by Volunteers.

### **1.2.4 Risk management**

The Trustees actively review the major risks which the Charity faces on a regular basis. Usually, if the financial situation allows, we build and maintaining reserves to at least 6 months full operating costs, combined with an annual review of the controls over key financial systems will provide sufficient resources to ensure the long term sustainability of the Charity and ensure effective operating environments. The Trustees have also examined other operational and financial risks faced by the Charity and confirm that they have established systems to mitigate these risks.

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## **1.4 Achievement and Performance**

### **Charitable activities**

West Yorkshire Dog Rescue's first priority continues to be providing the high quality guardianship for the dogs coming into our care. The Volunteer foster carers who support our work provide first class care and facilities for the dogs awaiting forever homes. We continue to build the experience and knowledge of our foster carers to achieve our objectives.

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2023

Increase in our operating costs, primarily Veterinary Treatment and Charity house renovations and maintenance, have had a negative impact upon our ability to deliver service. Demand from the public for us to rehome their dogs has doubled during this financial year.

The Charity has rehomed 48 dogs in the period and has worked closely members of the public, social services, housing, health care professionals and Vets to ensure that dogs are rescued and brought into the safe environment that the Charity provides.

The Charity relies on donations from individuals and organisations for which we are very grateful. We receive no money from statutory bodies or National Lottery. The day to day running costs of this organisation continue to stretch the Charity. We have applied for and been granted, awards from various organisations towards our running costs. See the Section entitled Notes to the Financial Statement.

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Our Vet bills have almost doubled, despite substantial discounts. They represent one of the biggest expenditure items, reflecting our drive to neuter and prevent unwanted puppies. We ensure every dog receives whatever treatments are needed.

We extend sincere thanks to the many Volunteers who have supported us throughout the year as fosters and in the shops and enabled the ongoing sustainability of the Charity. The value of the work of all our Volunteers cannot be quantified.

Last but not least we are thankful to the people who have during the year adopted a dog and continue to support our work to ensure that animals are treated in a humane and respectful way.

### **Sustainability**

We benefit from public donations and grants and the continued support of our Volunteers.

To ensure ongoing Sustainability, we have a Business Strategy that we continue to regularly review. This includes cost-cutting measures, increasing income and improving our presence on social media, the press, and radio.

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## **1.5 Financial Review**

### **1.5.1 Reserves**

The future of the Charity relies on the effective financial management to ensure that it can continue to be sustainable into the future so careful thought has been given to the levels of Unrestricted and Restricted Fund Reserves. These numbers are derived from the Closing Balance at Year End.

To maintain ongoing Sustainability, wherever the finances allow, it is the policy of this Charity to usually maintain Unrestricted Fund Reserves at a level which roughly approximates to six months unrestricted expenditure. This policy aims to provide sufficient funds to cover 6 months' worth of welfare, administration and support costs and ensure that liabilities are covered. Additional expenditure during the year will be topped up from other reserves and fund raising. However, this is not always possible.

FOR THE FINANCIAL YEAR 2023 TO 2024. We have assigned **ALL AVAILABLE funds** into the Unrestricted Fund to cover forecasted expenditure and to support our Strategic Plan for growth.

There has been no allocation of Restricted Fund Reserves.

This policy for the management of reserves has been supported by our Trustees.

### **1.5.2 Financial review**

The Charity have an interest free loan of **£350,000** and used it to purchase a house generating rental income.

The £350,000 loan less £25,000.00 repayments during the year has been included within the accounts as a liability.

The total income of the Charity for the year was **£138,283**

The total expenditure of the Charity for the year was **£173,988**

There was an overall deficit for the year of **£35,705**

The closing cash balance for the Charity was **£32,614**

### **1.5.3 Investment powers**

The Trustees have the power to deposit or invest funds in any manner. But to invest only after obtaining such advice from a financial expert as the Trustees consider necessary, and having regard to the sustainability of investments and the need for diversification.

For this year, there are no investments outside of our Lloyds Bank Accounts.

### **1.6 Board of Trustees and Directors Approval of the Trustees Report**

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

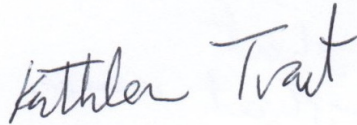
The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended **31<sup>st</sup> August 2023** the company was entitled to Audit Exemption under section 477(2) of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for:

- i) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- and**
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Trustees and Directors and signed on their behalf by:

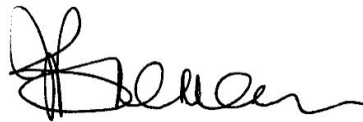


Signed

Date 12/03/2024

Kathy Trout

Director and Company Secretary



Signed

Date 12/03/2024

Jane Brennan

Director

## 2 Statement of Financial Activities for the year ending 31<sup>st</sup> August 2023

The Statement extends over the following 4 pages.

### Starting Balance

Lloyds BUS BANK INSTANT	£87,015
Lloyds Current Bank Account	£5,030
WYDR PayPal	£1,090
WYDR Petty Cash	£181
Lloyds Treasurer's Bank Account	£4
<b>Total Bank and Cash Accounts</b>	<b>£93,320</b>

### Income

Charity Shop Cash and Credit Cards	£82,272
Fundraising and Donations	£47,068
Charitable Grants (see Notes to the Financial Statements)	£3,500
HMRC Gift Aid (from PayPal Giving Fund)	£2,868
Agria Dog Insurance Commission	£2,330
Bank Interest	£245
<b>Total Income</b>	<b>£138,283</b>

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2023

**Expenditure**

Charity Shop	£88,006
Vet Treatment and Welfare	£47,836
Charity House Renovations and Maintenance	£23,837
Office, Legal, Charity & Property Insurance	£9,719
Van and Transport (see Notes to the Financial Statements)	£4,590
<b>Total Expenses</b>	<b>£173,988</b>

**Excess of Expenditure over Income\*\***

**-£35,705**

*\*\*Cash Basis excludes non-cash depreciation amount £5,510*

Repayment of Loan	£25,000
<b>Excess of Expenditure(including Loan Repayment) over Income</b>	<b>-£60,705</b>

**Closing Balance**

Lloyds BUS BANK INSTANT	£26,259
Lloyds Current Bank Account	£6,126
WYDR PayPal	£44
WYDR Petty Cash	£181
Lloyds Treasurer's Bank Account	£4
<b>Total Bank and Cash Accounts</b>	<b>£32,614</b>

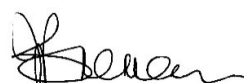
**Note**

The Statement of Financial Activities includes all Incomes and Expenses in the year.



Signed  
Kathy Trout  
Director and Company Secretary

Date 12/03/2024



Signed  
Jane Brennan  
Director

Date 12/03/2024

### 3 Balance Sheet as at 31<sup>st</sup> August 2023

Where notes are referred to they are detailed in section 6 "Notes to the Financial Statement"

	2023	2023	2022	2022
<b>Fixed Assets</b>				
Tangible assets (section 3.1)		£355,511		£361,021
<b>Current Assets</b>				
<b>Cash in bank</b>				
<b>Cash in bank Unrestricted Funds</b>	£32,614		£80,000	
<b>Cash in bank Restricted Funds</b>	-		£13,320	
<b>Total cash in bank</b>	£32,614		£93,320	
<b>Creditors: amounts falling due within one year</b>				
<b>Net Current Assets</b>		£32,614		£93,320
<b>Total Assets less current liabilities</b>		£385,831		£454,341
<b>Creditors: amounts falling due after more than one year (section 6.9)</b>		£325,000		£350,000
<b>Net Assets</b>		£63,125		£104,341

<b>Capital and Reserves</b>				
<b>Called up share capital</b>				
<b>Profit and Loss reserves</b>		£63,125		£104,341
<b>Total equity</b>		£63,125		£104,341

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended **31<sup>st</sup> August 2023** the company was entitled to Audit Exemption under section 477(2) of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

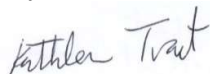
The Directors acknowledge their responsibility for:

- iii) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;

**and**

- iv) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Signed



Date 12/03/2024

Kathy Trout, Director and Company Secretary

Signed



Date 12/03/2024

Jane Brennan, Director

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2023

### 3.1 Tangible Fixed Assets

#### DEPRECIATION POLICY

For all tangible fixed assets depreciation is calculated to write down their cost to estimated residual values by equal instalments over the period of their estimated economic lives. The following rate is applied:-

Motor vehicle depreciation - 25% straight line, **No depreciation** in the first year of purchase.

#### COST

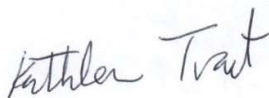
		Note
At 1st September 2022	£22,041	Volkswagen Caddy Van
	£350,000	Property
Additions		
disposals		
revaluations		
transfers		
At 31 August 2023	£372,041	

#### DEPRECIATION

At 1st September 2022	£11,020
Charge for the year	£5,510
At 31 August 2023	£16,531

#### NET BOOK VALUES

At 31 August 2022	£361,021
At 31 August 2023	£355,511



Signed

Date 12/03/2024

Kathy Trout, Director and Company Secretary



Signed

Date 12/03/2024

Jane Brennan, Director

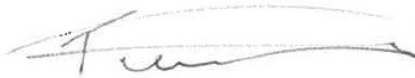
## 4 Independent Examiner Approval of the Statement of Financial Activities

### SUBMISSION TO COMPANIES HOUSE FOR THE ACCOUNTING YEAR 2022 TO 2023

This is to confirm that I the undersigned have prepared the financial statements and Income and Expenditure Account for the year 2022 to 2023 in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. We confirm that they are a true record of the Charity's activities recorded in the books and kept by the officials and explanations given by the officials.

**Solutions Accountancy and Bookkeeping Ltd**  
1 The Mews  
Little Brunswick Street  
Huddersfield  
HD1 5JL

**Signature**



Date 19/03/2024

**Witness Signature**



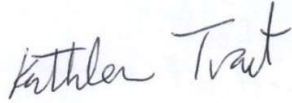
Date 19/03/2024

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

## 5 Board of Trustees Approval of the Statement of Financial Activities

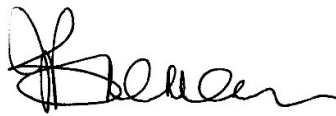
These statements were approved by the Board of Trustees and were signed on their behalf by



Signed

Date 12/03/2024

Kathy Trout  
Director and Company Secretary



Signed

Date 12/03/2024

Jane Brennan  
Director

## **6 Notes to the Financial Statement**

### **6.1 Accounting Policies**

Basis of measurement and preparation of accounts

The Financial Statement has been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

### **6.2 Company Limited by Guarantee**

Company is limited by guarantee and consequently does not have share capital.

### **6.3 Restricted Fund Reserves**

(see section 1.5.1 "reserves" for a description of Restricted and Unrestricted Funds)

### **6.4 Company Sponsorship**

- Ongoing financial support the sum of £100 per month from Sheffmed Ltd throughout the year was recorded in the accounts as fundraising income.

### **6.5 Grants**

We wish to thank the following

Schnauzerfest Grant	£2,500
LINDEN CHARITABLE TRUST	£1,000

### **6.6 Staff, Consultancy and ad hoc services**

There were Managers employed during the year to work in the Charity Shops. All Consultancy and ad hoc services were provided on an unpaid Voluntary basis by suitably skilled and experienced people.

No Trustee or member of the Management Committee received any remuneration during the year. No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year.

### **6.7 Taxation**

As a Charity we use all incomes and gains for Charitable purposes therefore West Yorkshire Dog Rescue is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its Charitable Objects.

However, we employ staff to work in the Charity shops and pay all HMRC legally required Income Tax and National Insurance via the PAYE scheme.

### **6.8 Vet Treatment**

Our Vets give a 20% discount and in addition provide some high cost treatments at an even greater discount.

### **6.9 Creditors: amounts falling due after more than one year**

£325,000 Interest free loan and used it to purchase a house generating rental income.

**WEST YORKSHIRE DOG RESCUE**

England & Wales - Charity number 1132348

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year  
Ended 31 August 2022**

WEST YORKSHIRE DOG RESCUE

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2022

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**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2022

## 1 TRUSTEES AND DIRECTORS REPORT

The Trustees and Directors present their report with the financial statements of the Charity for the year ended **31 August 2022**. The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### 1.1 Reference and Administrative details

**Registered Charity number**

1132348

**Registered Company Number**

6978213 (Incorporated in England)

**Registered address**

Crow Hill Lodge  
Carrs Road  
Marsden  
Huddersfield  
HD7 6JH

**Charity Trustees for this period**

Charity Trustees for this period	Company Directors for this period
Kathy Trout	Kathy Trout
Jane Brennan	Jane Brennan
Katie Porter	
David Lockwood	
Neall McMahon	

**Company Directors for this period**

### Independent Examiner

**Solutions Accountancy and Bookkeeping Ltd**

1 The Mews  
Little Brunswick Street  
Huddersfield  
HD1 5JL

### Principal Bankers

Lloyds TSB Bank  
Westgate  
Huddersfield

### 1.2 Structure, Governance and Management

#### 1.2.1 Constitution

The organisation is a Charitable Company limited by Guarantee, incorporated on 1<sup>st</sup> August 2009 and registered as a Charity on 27 October 2009. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

#### 1.2.2 Recruitment and appointment of new Trustees

All Trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. No Trustee received any expenses associated with governance as disclosed in the accounts. Any expenses that are received by Trustees are only associated with activities of fostering and transporting dogs.

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2022

**1.2.3 Organisational structure**

The Trustees have control of the Charity and its funds. The minimum number of Trustees is 3. Any newly elected Trustees are elected for a period of three years by resolution of the Trustees. Those Trustees who are required to retire after three years are eligible for re-appointment if competent to act. Yvonne Humphries retired and did not stand for re-election.

The Trustees are required to hold at least four meetings a year and a quorum at any meeting is three Trustees. Meetings are normally held in person but may be held by other suitable electronic means. The chairperson has a second or casting vote, and each other Trustee has one vote. One permanent paid staff work as Managers in each of the three Charity Shops making a total of three paid staff in the organisation. There are also numerous Volunteers in each shop. All other activities in this Charity are done by Volunteers.

**1.2.4 Risk management**

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that building and maintaining reserves to at least 6 months full operating costs, combined with an annual review of the controls over key financial systems will provide sufficient resources to ensure the long term sustainability of the Charity and ensure effective operating environments. The Trustees have also examined other operational and financial risks faced by the Charity and confirm that they have established systems to mitigate these risks.

**1.2.5 Independent Examiner**

The Trustees appointed Solutions Accountancy and Bookkeeping Ltd as the Charitable Company Independent Examiner. The Trustees made all required financial and management information available and answered all questions regarding the accounts.

**1.3 Objectives, Activities and Public Benefit**

**1.3.1 Objectives and activities**

The objectives of the Charity are

- (A) For the benefit of the public to relieve the suffering of animals in need of the care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care, and treatment of such animals.
- (B) To promote the humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in such matters pertaining to animal welfare in general and the prevention of cruelty and suffering amongst animals.

**1.3.2 Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

**1.4 Achievement and Performance**

**Charitable activities**

West Yorkshire Dog Rescue's first priority continues to be providing the high quality guardianship for the dogs coming into our care. The splendid Volunteer foster carers who support our work provide first class care and facilities for the dogs awaiting forever homes. We continue to build the experience and knowledge of our foster carers to achieve our objectives.

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2022

The Charity has rehomed 109 dogs in the period and has worked closely members of the public, social services, housing, health care professionals and Vets to ensure that dogs are rescued and brought into the safe environment that the Charity provides.

The Charity relies on donations from individuals and organisations for which we are very grateful. We receive no money from statutory bodies or National Lottery. The day to day running costs of this organisation continue to stretch the Charity. We have applied for and been granted, awards from various organisations towards our running costs. See the Section entitled Notes to the Financial Statement.

**CHARITY SHOPS** - To strengthen our objectives for sustainability and growth, we have three Charity shop at Penistone, Marsden and Heywood. We have employed permanent members of staff as shop Managers on a part time basis with their activities being supplemented by Volunteers to work in the shops.

Our Vet bills are subjected to substantial discounts yet represent the one of the biggest expenditure items, reflecting our drive to neuter and prevent unwanted puppies. We ensure every dog receives whatever treatments are needed.

We extend sincere thanks to the many Volunteers who have supported us throughout the year as fosters and in the shops and enabled the ongoing sustainability of the Charity. The value of the work of all our Volunteers cannot be quantified.

Last but not least we are thankful to the people who have during the year adopted a dog and continue to support our work to ensure that animals are treated in a humane and respectful way.

**Sustainability**

With the benefit of a small free reserve, donations and grants and the continued support of our Volunteers and a fundraising strategy that we continue to review, the Trustees believe West Yorkshire Dog Rescue is in a strong position to be able to continue its vital work of rescuing and finding loving forever homes for unwanted dogs and give them the chance of a quality of life which they deserve.

In addition to achieving this main objective West Yorkshire Dog Rescue can be proud of its Public Benefit contribution. This includes a very strong educational objective achieved through holding events and working with the local media to highlight responsible dog ownership, key issues such as neutering, microchipping, and the plight of rescue dogs.

## **1.5 Financial Review**

### **1.5.1 Reserves**

The future of the Charity relies on the effective financial management to ensure that it can continue to be sustainable into the future so careful thought has been given to the levels of Unrestricted and Restricted Fund Reserves. These numbers are derived from the Closing Balance at Year End.

To maintain ongoing sustainability, it is the policy of this Charity to maintain Unrestricted Fund Reserves at a level which roughly approximates to six months unrestricted expenditure. This policy aims to provide sufficient funds to cover 6 months' worth of welfare, administration and support costs and ensure that liabilities are covered. Additional expenditure during the year will be topped up from other reserves and fund raising.

This year we have assigned **£80,000** Unrestricted Fund for the next financial year 2022-2023 based on the funds available.

Restricted Fund Reserves of **£13,320** have been allocated to cover forecasted expenditure and to support our Strategic Plan for growth. This has been supported by our Management Committee.

### **1.5.2 Financial review**

The Charity have an interest free loan of £350,000 and used it to purchase a house generating rental income.

The £350,000 loan itself has been included within the accounts as a liability.

The total income of the Charity for the year was **£154,609**

The total expenditure of the Charity for the year was **£166,904**

There was an overall deficit for the year of **£12,295**

The closing cash balance for the Charity was **£93,320**

### **1.5.3 Investment powers**

The Trustees have the power to deposit or invest funds in any manner. But to invest only after obtaining such advice from a financial expert as the Trustees consider necessary, and having regard to the sustainability of investments and the need for diversification.

For this year, there are no investments outside of our Lloyds Bank Accounts.

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2022

**1.6 Board of Trustees and Directors Approval of the Trustees Report**

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended **31<sup>st</sup> August 2022** the company was entitled to Audit Exemption under section 477(2) of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for:

- i) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- and**
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Trustees and Directors and signed on their behalf by:

*Kathleen Trout*

Kathleen Trout (Apr 21, 2023 11:00 GMT+1)

Signed.....

Kathy Trout

Director and Company Secretary

*Jane Brennan*

Jane Brennan (Apr 21, 2023 11:02 GMT+1)

Signed.....

Jane Brennan

Director

## 2 Statement of Financial Activities for the year ending 31<sup>st</sup> August 2022

The Statement extends over the following 4 pages.

### Starting Balance

Lloyds BUS BANK INSTANT	£95,003
Lloyds Current Bank Account	£10,400
WYDR PayPal	£26
WYDR Petty Cash	£181
Lloyds Treasurer's Bank Account	£4
<b>Total Bank and Cash Accounts</b>	<b>£105,615</b>

### Income

Charity Shop Cash and Credit Cards	£87,169
Fundraising and Donations	£42,726
Charitable Grants (see Notes to the Financial Statements)	£7,045
Coronavirus Small Business Support Grant	£650
Property Rent	£11,083
HMRC Gift Aid (from PayPal Giving Fund)	£3,977
Agria Dog Insurance Commission	£1,948
Bank Interest	£11
<b>Total Income</b>	<b>£154,609</b>

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2022

**Expenditure**

Charity Shop	£79,767
Vet Treatment and Welfare	£73,365
Van and Transport (see Notes to the Financial Statements)	£3,816
Office, Legal, Charity & Property Insurance	£9,956
<b>Total Expenses</b>	<b>£166,904</b>

**Excess of Expenditure over Income\*\***

**-£12,295**

\*\*Cash Basis excludes non-cash depreciation amount £5,510.

**Closing Balance**

Lloyds BUS BANK INSTANT	£87,015
Lloyds Current Bank Account	£5,030
WYDR PayPal	£1,090
WYDR Petty Cash	£181
Lloyds Treasurer's Bank Account	£4
<b>Total Bank and Cash Accounts</b>	<b>£93,320</b>

**Note**

The Statement of Financial Activities includes all Incomes and Expenses in the year.

*Kathleen Trout*

Kathleen Trout (Apr 21, 2023 11:00 GMT+1)

Signed.....Date...20/04/2023.....

Kathy Trout

Director and Company Secretary

*Jane Brennan*

Jane Brennan (Apr 21, 2023 11:02 GMT+1)

Signed.....Date...20/04/2023.....

Jane Brennan

Director

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2022

### 3 Balance Sheet as at 31<sup>st</sup> August 2022

Where notes are referred to they are detailed in section 6 "Notes to the Financial Statement"

	2022	2022	2021	2021
<b>Fixed Assets</b>				
Tangible assets (section 3.1)		£361,021		£366,531
<b>Current Assets</b>				
Cash in bank Unrestricted Funds	£80,000		£90,000	
Cash in bank Restricted Funds	£13,320		£15,615	
<b>Total cash in bank</b>	<b>£93,320</b>		<b>£105,615</b>	
Creditors: amounts falling due within one year				
<b>Net Current Assets</b>		<b>£93,320</b>		<b>£105,615</b>
<b>Total Assets less current liabilities</b>		<b>£454,341</b>		<b>£472,146</b>
Creditors: amounts falling due after more than one year (section 6.9)		£350,000		£350,000
<b>Net Assets</b>		<b>£104,341</b>		<b>£122,146</b>

<b>Capital and Reserves</b>				
Called up share capital				
Profit and Loss reserves		£104,341		£122,146
<b>Total equity</b>		<b>£104,341</b>		<b>£122,146</b>

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended **31<sup>st</sup> August 2022** the company was entitled to Audit Exemption under section 477(2) of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for:

- iii) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;

**and**

- iv) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Signed Kathleen Trout  
Kathleen Trout (Apr 21, 2023 11:00 GMT+1).....Date...20/04/2023.....

Kathy Trout, Director and Company Secretary

Signed Jane Brennan  
Jane Brennan (Apr 21, 2023 11:02 GMT+1).....Date...20/04/2023.....

Jane Brennan, Director

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2022

**3.1 Tangible Fixed Assets**

**DEPRECIATION POLICY**

For all tangible fixed assets depreciation is calculated to write down their cost to estimated residual values by equal instalments over the period of their estimated economic lives. The following rate is applied:-

Motor vehicle depreciation - 25% straight line, **No depreciation** in the first year of purchase.

**COST**

		<b>Note</b>
At 1st September 2021	£22,041	Volkswagen Caddy Van
	£350,000	Property
Additions		
disposals		
revaluations		
transfers		
At 31 August 2022	£372,041	

**DEPRECIATION**

At 1st September 2021	£5,510
Charge for the year	£5,510
At 31 August 2022	£11,020

**NET BOOK VALUES**

At 31 August 2021	£366,531
At 31 August 2022	£361,021

*Kathleen Trout*

Kathleen Trout (Apr 21, 2023 11:00 GMT+1)

Signed.....Date...20/04/2023.....

Kathy Trout, Director and Company Secretary

*Jane Brennan*

Jane Brennan (Apr 21, 2023 11:02 GMT+1)

Signed.....Date...20/04/2023.....

Jane Brennan, Director

## 4 Independent Examiner Approval of the Statement of Financial Activities

### SUBMISSION TO COMPANIES HOUSE FOR THE ACCOUNTING YEAR 2021 TO 2022

This is to confirm that I the undersigned have prepared the financial statements and Income and Expenditure Account for the year 2021 to 2022 in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. We confirm that they are a true record of the Charity's activities recorded in the books and kept by the officials and explanations given by the officials.

**Solutions Accountancy and Bookkeeping Ltd**

1 The Mews  
Little Brunswick Street  
Huddersfield  
HD1 5JL



**Signature**.....**Date**...20/04/2023.....

*Kathleen Trout*

Kathleen Trout (Apr 21, 2023 11:00 GMT+1)

**Witness Signature**.....**Date**...20/04/2023.....

Kathy Trout  
Director

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

## **5 Board of Trustees Approval of the Statement of Financial Activities**

These statements were approved by the Board of Trustees and were signed on their behalf by

*Kathleen Trout*  
Signed Kathleen Trout (Apr 21, 2023 11:00 GMT+1) ..... Date...20/04/2023.....

Kathy Trout  
Director and Company Secretary

*Jane Brennan*  
Signed Jane Brennan (Apr 21, 2023 11:02 GMT+1) ..... Date...20/04/2023.....

Jane Brennan  
Director

## **6 Notes to the Financial Statement**

### **6.1 Accounting Policies**

Basis of measurement and preparation of accounts

The Financial Statement has been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

### **6.2 Company Limited by Guarantee**

Company is limited by guarantee and consequently does not have share capital.

### **6.3 Restricted Fund Reserves**

(see section 1.5.1 "reserves" for a description of Restricted and Unrestricted Funds)

### **6.4 Company Sponsorship**

- o Ongoing financial support the sum of £100 per month from Sheffmed Ltd throughout the year was recorded in the accounts as fundraising income.

### **6.5 Grants**

We wish to thank the following

Schnauzerfest Grant	£6,000
Lindley Liberal	£45
LINDEN CHARITABLE TRUST	£1,000

### **6.6 Staff, Consultancy and ad hoc services**

There were Managers employed during the year to work in the Charity Shops. All Consultancy and ad hoc services were provided on an unpaid Voluntary basis by suitably skilled and experienced people.

No Trustee or member of the Management Committee received any remuneration during the year. No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year.

### **6.7 Taxation**

As a Charity we use all incomes and gains for Charitable purposes therefore West Yorkshire Dog Rescue is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its Charitable Objects.

However, we employ staff to work in the Charity shops and pay all HMRC legally required Income Tax and National Insurance via the PAYE scheme.

### **6.8 Vet Treatment**

Our Vets give a 20% discount and in addition provide some high cost treatments at an even greater discount.

### **6.9 Creditors: amounts falling due after more than one year**

£350,000 Interest free loan and used it to purchase a house generating rental income.

**WEST YORKSHIRE DOG RESCUE**

England & Wales - Charity number 1132348

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year  
Ended 31 August 2021**

**WEST YORKSHIRE DOG RESCUE**

17/04/2022

AMENDING REGISTERED ADDRESS

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## 1 TRUSTEES AND DIRECTORS REPORT

The Trustees and Directors present their report with the financial statements of the Charity for the year ended 31 August 2021. The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### 1.1 Reference and Administrative details

**Registered Charity number**

1132348

**Registered Company Number**

6978213 (Incorporated in England)

**Registered address:**

Crow Hill Lodge

Carrs Road

Massden

Huddersfield

HD7 6JH

**Charity Trustees for this period:**

Charity Trustees for this period	Company Directors for this period
Kathy Trout	Kathy Trout
Jane Brennan	Jane Brennan
Katie Porter	
David Lockwood	
Yvonne Humphries	
Neall McMahon	

**Independent Examiner**

**Peter Gledhill BA (Hons), FCMA, AInstB**

5, Oak Drive

Lowestwood Lane

Wellhouse

Huddersfield

HD7 4HQ

**Principal Bankers**

Lloyds TSB Bank

Westgate

Huddersfield

### 1.2 Structure, Governance and Management

#### 1.2.1 Constitution

The organisation is a Charitable Company limited by Guarantee, incorporated on 1<sup>st</sup> August 2009 and registered as a Charity on 27 October 2009. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

#### 1.2.2 Recruitment and appointment of new Trustees

All Trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. No Trustee received any expenses associated with governance as disclosed in the accounts. Any expenses that are received by Trustees are only associated with activities of fostering and transporting dogs.

### **1.2.3 Organisational structure**

The Trustees have control of the Charity and its funds. The minimum number of Trustees is 3. Any newly elected Trustees are elected for a period of three years by resolution of the Trustees. Those Trustees who are required to retire after three years are eligible for re-appointment if competent to act. The Trustees are required to hold at least four meetings a year and a quorum at any meeting is three Trustees. Meetings are normally held in person but may be held by other suitable electronic means. The chairperson has a second or casting vote, and each other Trustee has one vote. One permanent paid staff work as Managers in each of the three Charity Shops making a total of three paid staff in the organisation. There are also numerous Volunteers in each shop. All other activities in this Charity are done by Volunteers.

### **1.2.4 Risk management**

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that building and maintaining reserves to at least 6 months full operating costs, combined with an annual review of the controls over key financial systems will provide sufficient resources to ensure the long term sustainability of the Charity and ensure effective operating environments. The Trustees have also examined other operational and financial risks faced by the Charity and confirm that they have established systems to mitigate these risks.

### **1.2.5 Independent Examiner**

The Trustees appointed Peter Gledhill as the Charitable Company Independent Examiner. The Trustees made all required financial and management information available and answered all questions regarding the accounts.

## **1.3 Objectives, Activities and Public Benefit**

### **1.3.1 Objectives and activities**

The objectives of the Charity are

- (A) For the benefit of the public to relieve the suffering of animals in need of the care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care, and treatment of such animals.
- (B) To promote the humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in such matters pertaining to animal welfare in general and the prevention of cruelty and suffering amongst animals.

### **1.3.2 Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

## **1.4 Achievement and Performance**

### **Charitable activities**

West Yorkshire Dog Rescue's first priority continues to be providing the high quality guardianship for the dogs coming into our care. The splendid Volunteer foster carers who support our work provide first class care and facilities for the dogs awaiting forever homes. We continue to build the experience and knowledge of our foster carers to achieve our objectives. To provide a clean and tidy separate space for visitors to meet and greet dogs they are considering for adoption, a Visitor Centre is available at New Hey Farm, Marsden.

## WEST YORKSHIRE DOG RESCUE

Report of the Trustees for the Year Ended 31 August 2021

The Charity has rehomed 86 dogs in the period and has worked closely with members of the public, social services, housing, health care professionals and Vets to ensure that dogs are rescued and brought into the safe environment that the Charity provides.

Our biggest challenge has been the Coronavirus SARS Cov-2 pandemic and the disease it produces Covid-19. All our procedures have been modified and continue to be modified as Government guidelines change.

The Charity relies on donations from individuals and organisations for which we are very grateful. Covid restrictions have severely restricted or cancelled our ability to do fundraising. We receive no money from statutory bodies or National Lottery. The day to day running costs of this organisation continue to stretch the Charity. Significantly we have applied for and been granted awards from various organisations towards our running costs. See the Section entitled Notes to the Financial Statement.

**CHARITY SHOPS** - To strengthen our objectives for sustainability and growth, we have three Charity shops at Penistone, Marsden and Heywood. We have employed permanent members of staff as shop Managers on a part time basis with their activities being supplemented by Volunteers to work in the shops. The incomes have been severely restricted by Covid Lock Downs. Once they reopened it has been on reduced hours to enable us to quarantine donated stock prior to sale in line with Government Advice.

Our Vet bills are subjected to substantial discounts yet represent the one of the biggest expenditure items, reflecting our drive to neuter and prevent unwanted puppies. We ensure every dog receives whatever treatments are needed.

We extend sincere thanks to the many Volunteers who have supported us throughout the year as fosters and in the shops and enabled the ongoing sustainability of the Charity. The value of the work of all our Volunteers cannot be quantified.

Last but not least we are thankful to the people who have during the year adopted a dog and continue to support our work to ensure that animals are treated in a humane and respectful way.

### **Sustainability**

With the benefit of a small free reserve, donations and grants and the continued support of our Volunteers and a fundraising strategy that we continue to review, the Trustees believe West Yorkshire Dog Rescue is in a strong position to be able to continue its vital work of rescuing and finding loving forever homes for unwanted dogs and give them the chance of a quality of life which they deserve.

In addition to achieving this main objective West Yorkshire Dog Rescue can be proud of its Public Benefit contribution. This includes a very strong educational objective achieved through holding events and working with the local media to highlight responsible dog ownership, key issues such as neutering, microchipping, and the plight of rescue dogs.

## **1.5 Financial Review**

### **1.5.1 Reserves**

The future of the Charity relies on the effective financial management to ensure that it can continue to be sustainable into the future so careful thought has been given to the levels of Unrestricted and Restricted Fund Reserves. These numbers are derived from the Closing Balance at Year End.

To maintain ongoing sustainability, it is the policy of this Charity to maintain Unrestricted Fund Reserves at a level which roughly approximates to six months unrestricted expenditure. This policy aims to provide sufficient funds to cover 6 months' worth of welfare, administration and support costs and ensure that liabilities are covered. Additional expenditure during the year will be topped up from other reserves and fundraising.

This year we have taken into consideration the unforeseen outcome of the Covid pandemic and assigned ~~£90,000~~ Unrestricted Fund for the next financial year 2021-2022 based on the funds available.

Restricted Fund Reserves of ~~£15,615~~ have been allocated to cover forecasted expenditure and to support our Strategic Plan for growth. This has been supported by our Management Committee.

### **1.5.2 Financial review**

The Charity have an interest free loan of £350,000 and used it to purchase a house generating rental income.

The £350,000 loan itself has been included within the accounts as a liability.

The total income of the Charity for the year was ~~£159,538~~

The total expenditure of the Charity for the year was ~~£134,846~~

There was an overall surplus for the year of ~~£24,692~~

The closing cash balance for the Charity was ~~£105,615~~

### **1.5.3 Investment powers**

The Trustees have the power to deposit or invest funds in any manner. But to invest only after obtaining such advice from a financial expert as the Trustees consider necessary, and having regard to the sustainability of investments and the need for diversification.

For this year, there are no investments outside of our Lloyds Bank Accounts.

### **1.6 Board of Trustees and Directors Approval of the Trustees Report**

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended 31<sup>st</sup> August 2021 the company was entitled to Audit Exemption under section 477(2) of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for:

- i) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;

and

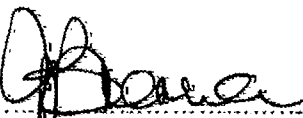
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company;

Approved by the Trustees and Directors and signed on their behalf by:

Signed  .....

Kathy Trout

Director and Company Secretary

Signed  .....

Jane Brennan

Director

## 2 Statement of Financial Activities for the year ending 31<sup>st</sup> August 2021

The Statement extends over the following 4 pages.

Starting Balance

Lloyds BUS BANK INSTANT	54,876.13
Lloyds Current Bank Account	8,600.26
WYDR PayPal	1,750.93
WYDR Petty Cash	181.39
Lloyds Treasurer's Bank Account	15,514.42
<b>Total Bank and Cash Accounts</b>	<b>80,923.13</b>

Income

Clarity Shop Cash and Credit Cards	62,308.51
Fundraising and Donations	45,595.48
Charitable Grants (see Notes to the Financial Statements)	18,500.00
Coronavirus Small Business Support Grant	12,098.00
Property Rent	9,865.00
Coronavirus Job Retention Scheme	8,155.50
HMRC Gift Aid (from PayPal Giving Fund)	1,724.15
Agria Dog Insurance Commission	1,285.01
Bank Interest	6.60
<b>Total Bank and Cash Accounts</b>	<b>159,538.25</b>

**WEST YORKSHIRE DOG RESCUE**  
Report of the Trustees for the Year Ended 31 August 2021

Expenditure

Charity Shop	70,943.65
Vet Treatment and Welfare	53,418.47
Van and Transport (see Notes to the Financial Statements)	6,087.97
Office, Legal, Charity & Property Insurance	4,342.02
Association of Dog and Cat Homes Membership	54.00
<b>Total Bank and Cash Accounts</b>	<b>134,846.11</b>

**Surplus of Income over Expenditure**

**24,692.14**

Closing Balance

Lloyds BUS BANK INSTANT	95,003.12
Lloyds Current Bank Account	10,400.26
WYDR PayPal	26.08
WYDR Petty Cash	181.39
Lloyds Treasurer's Bank Account	4.42
<b>Total Bank and Cash Accounts</b>	<b>105,615.27</b>

Note

The Statement of Financial Activities includes all Incomes and Expenses in the year.

Signed Kathleen Trout

Kathy Trout

Director and Company Secretary

Signed Jane Brennan

Jane Brennan

Director

### 3 Balance Sheet as at 31<sup>st</sup> August 2021

Where notes are referred to they are detailed in section 6 "Notes to the Financial Statement"

	2021	2021	2020	2020
<b>Fixed Assets</b>				
Tangible assets (section 3.1)		366531		373897
<b>Current Assets</b>				
<b>Cash in bank Unrestricted Funds:</b>	90000		70000	
<b>Cash in bank Restricted Funds</b>	15615		10923	
<b>Total cash in bank</b>	105615		80923	
<b>Creditors: amounts falling due within one year</b>				
<b>Net Current Assets</b>		105615		80923
<b>Total Assets less current liabilities</b>		472146		454820
<b>Creditors: amounts falling due after more than one year</b>		350000		350000
<b>Net Assets</b>		122146		104820

<b>Capital and Reserves:</b>				
<b>Called up share capital</b>				
<b>Profit and Loss reserves:</b>		122146		104820
<b>Total equity</b>		122146		104820

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended 31<sup>st</sup> August 2021 the company was entitled to Audit Exemption under section 477(2) of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for:

iii) complying with the requirements of section 386 of the Companies Act 2006 with respect to accounting records and the preparation of accounts;

and

iv) preparing accounts which give a true and fair view of the state of affairs of the company, as at the end of its profit and loss for the financial year in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Signed.....

*Kathy Trout*

Kathy Trout, Director and Company Secretary

Signed.....

*Jane Brennan*

Jane Brennan, Director

### 3.1 Tangible Fixed Assets

#### DEPRECIATION POLICY

For all tangible fixed assets depreciation is calculated to write down their cost to estimated residual values by equal instalments over the period of their estimated economic lives. The following rate is applied:-

Motor vehicle depreciation - 25% straight line, **No depreciation** in the first year of purchase.  
Depreciation Transit = 438 per year, Citroen Van 1856 per year

#### COST

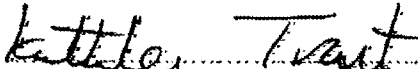
		Note
At 1st September 2020:	31215	Transit, Citroen, Volkswagen Caddy Vans.
	350000	Property
Additions		
disposals		
revaluations		
transfers		
At 31 August 2021:	381215	

#### DEPRECIATION

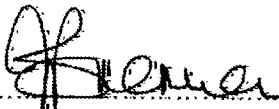
		Note
At 1st September 2020:	7318	Depreciation Transit = zero, written-off, Citroen Van: 1856 per year
Charge for the year	7366	Motor vehicle depreciation - 25% straight line. 1856+0=1856 5510 this year for the Volkswagen Caddy
On disposals		
At 31 August 2021	14684	

#### NET BOOK VALUES

At 31 August 2020	373897
At 31 August 2021	366531

Signed.....  .....

Kathy Trout, Director and Company Secretary

Signed.....  .....

Jane Bremman, Director

#### 4 Independent Examiner Approval of the Statement of Financial Activities

SUBMISSION TO COMPANIES HOUSE FOR THE ACCOUNTING YEAR  
2020 TO 2021

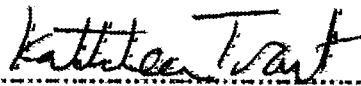
This is to confirm that the undersigned have prepared the financial statements and Income and Expenditure Account for the year 2020 to 2021 in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. We confirm that they are a true record of the Charity's activities recorded in the books and kept by the officials and explanations given by the officials in March 2022.

Peter Gledhill BA (Hons), FCMA, AinstIE  
5, Oak Drive  
Lowestwood Lane  
Wellhouse  
Huddersfield  
HD7 4HQ

Signature



Witness Signature



Kathy Trout  
Director

Date

04 April 2022

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

## 5 Board of Trustees Approval of the Statement of Financial Activities

These statements were approved by the Board of Trustees and were signed on their behalf by

Signed Kathy Trout

Kathy Trout  
Director and Company Secretary

Signed Jane Brennan

Jane Brennan  
Director

## **6 Notes to the Financial Statement**

### **6.1 Accounting Policies**

Basis of measurement and preparation of accounts

The Financial Statement has been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

### **6.2 Company Limited by Guarantee**

Company is limited by guarantee and consequently does not have share capital.

### **6.3 Restricted Fund Reserves**

(see section 1.5.1 "reserves" for a description of Restricted and Unrestricted Funds)

### **6.4 Company Sponsorship**

- o Ongoing financial support the sum of £100 per month from Sheffmed Ltd throughout the year was recorded in the accounts as fundraising income.

### **6.5 Grants**

We wish to thank the following

SUPPORT ADOPTION FOR PETS	5,000	Emergency Covid Fund
CALYPSO BROWNING	4,000	Emergency Covid Fund
ASSOCIATION DOG & CAT HOMES	3,750	Emergency Covid Fund
ASSOCIATION DOG & CAT HOMES	3,750	Emergency Covid Fund
ANIMAL DEFENCE TRUST	1,000	Emergency Covid Fund
LINDEN CHARITABLE TRUST	1,000	Towards Vet Bills

### **6.6 Staff, Consultancy and ad hoc services**

There were Managers employed during the year to work in the Charity Shops. All Consultancy and ad hoc services were provided on an unpaid Voluntary basis by suitably skilled and experienced people.

No Trustee or member of the Management Committee received any remuneration during the year. No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year.

### **6.7 Taxation**

As a Charity we use all incomes and gains for Charitable purposes therefore West Yorkshire Dog Rescue is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its Charitable Objects.

However we employ staff to work in the Charity shops and pay all HMRC legally required Income Tax and National Insurance via the PAYE scheme.

### **6.8 Vet Treatment**

Our Vets give a 20% discount and in addition provide some high cost treatments at an even greater discount.