

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

**WEST YORKSHIRE DOG RESCUE**

17/04/2022

AMENDING REGISTERED ADDRESS

## Table of Contents

<b>1</b>	<b>TRUSTEES AND DIRECTORS REPORT</b>	<b>3</b>
1.1	Reference and Administrative details	3
1.2	Structure, Governance and Management	3
1.2.1	Constitution	3
1.2.2	Recruitment and appointment of new Trustees	3
1.2.3	Organisational structure	4
1.2.4	Risk management	4
1.2.5	Independent Examiner	4
1.3	Objectives, Activities and Public Benefit	4
1.3.1	Objectives and activities	4
1.3.2	Public Benefit	4
1.4	Achievement and Performance	4
1.5	Financial Review	6
1.5.1	Reserves	6
1.5.2	Financial review	6
1.5.3	Investment powers	6
1.6	Board of Trustees and Directors Approval of the Trustees Report	7
<b>2</b>	<b>Statement of Financial Activities for the year ending 31<sup>st</sup> August 2021</b>	<b>8</b>
<b>3</b>	<b>Balance Sheet as at 31<sup>st</sup> August 2021</b>	<b>10</b>
3.1	Tangible Fixed Assets	11
<b>4</b>	<b>Independent Examiner Approval of the Statement of Financial Activities</b>	<b>12</b>
<b>5</b>	<b>Board of Trustees Approval of the Statement of Financial Activities</b>	<b>13</b>
<b>6</b>	<b>Notes to the Financial Statement</b>	<b>14</b>
6.1	Accounting Policies	14
6.2	Company Limited by Guarantee	14
6.3	Restricted Fund Reserves	14
6.4	Company Sponsorship	14
6.5	Grants	14
6.6	Staff, Consultancy and ad hoc services	14
6.7	Taxation	14
6.8	Vet Treatment	14

## **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**

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

#### **Company Directors for this period**

#### **Independent Examiner**

**Peter Gladhill BA (Hons), FCMA, AIAAIF**  
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:

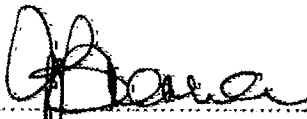
Signed



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>				
Cash in bank Unrestricted Funds	90000		70000	
Cash in bank Restricted Funds	15615		10923	
<b>Total cash in bank</b>	<b>105615</b>		<b>80923</b>	
<b>Creditors: amounts falling due within one year</b>				
<b>Net Current Assets</b>		<b>105615</b>		<b>80923</b>
<b>Total Assets less current liabilities</b>		<b>472146</b>		<b>454820</b>
<b>Creditors: amounts falling due after more than one year</b>		<b>350000</b>		<b>350000</b>
<b>Net Assets</b>		<b>122146</b>		<b>104820</b>

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

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

### 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. $1856 \times 0 = 1856$ <b>5510</b> 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

Kathy Trout, Director and Company Secretary

Signed Jane Brenman

Jane Brenman, Director

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

**SUBMISSION TO COMPANIES HOUSE FOR THE ACCOUNTING YEAR  
2020 TO 2021**

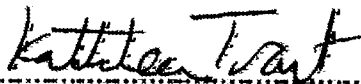
This is to confirm that the undersigned have prepared the financial statements and Income and Expenditure Account for the year 2020 to 2021 in accordance with section 393 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable 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, Ainstill**  
5, Oak Drive  
Lowestwood Lane  
Wellhouse  
Huddersfield  
HD7 4HQ

Signature



Witness Signature



Kathy Trout  
Director

Date

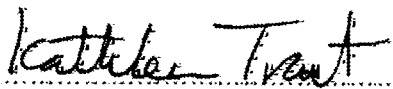
04 April 2022

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.

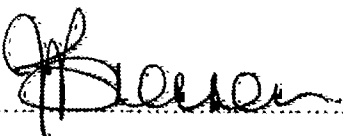
The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

## 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  
Director and Company Secretary

Signed  .....

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

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.