

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

WEST YORKSHIRE DOG RESCUE

Table of Contents

1	TRUSTEES AND DIRECTORS REPORT	3
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
2	Statement of Financial Activities for the year ending 31 st August 2023	8
3	Balance Sheet as at 31 st August 2023	10
3.1	Tangible Fixed Assets	11
4	Independent Examiner Approval of the Statement of Financial Activities	12
5	Board of Trustees Approval of the Statement of Financial Activities	13
6	Notes to the Financial Statement	14
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
6.9	Creditors: amounts falling due after more than one year	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 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
Huddersfield
HD7 6JH

Charity Trustees 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 1st 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. 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.

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 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.

CHARITY SHOPS - To strengthen our objectives for sustainability and growth, we have Charity shops at Penistone, Marsden and Heywood. Marsden and Penistone have permanent members 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. The Charity shop at Penistone was closed August 2023 to cut costs.

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.

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 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, 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.

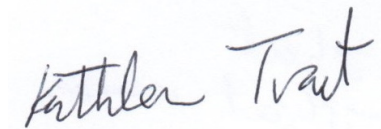
The accounts have been prepared in accordance with the Companies Act 2006 micro-entity provisions and delivered in accordance with the provisions applicable to companies, subject to the small companies' regime.

For the year ended **31st 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:

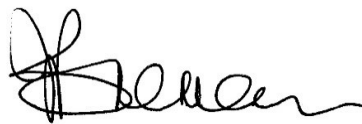


Signed

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 31st 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
Total Bank and Cash Accounts	£93,320

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
Total Income	£138,283

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
Total Expenses	£173,988

Excess of Expenditure over Income**

-£35,705

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

Repayment of Loan	£25,000
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Excess of Expenditure(including Loan Repayment) over Income

-£60,705

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
Total Bank and Cash Accounts	£32,614

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 31st August 2023

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

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

Capital and Reserves				
Called up share capital				
Profit and Loss reserves		£63,125		£104,341
Total equity		£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.

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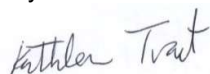
The Directors acknowledge their responsibility for:

- 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

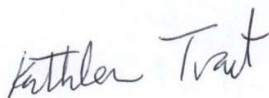
		Note
At 1st September 2022	£22,041	Volkswagen Caddy Van
	£350,000	Property
Additions		
disposals		
revaluations		
transfers		
At 31 August 2023	£372,041	

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

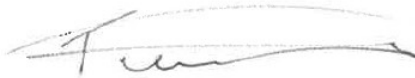
4 Independent Examiner Approval of the Statement of Financial Activities

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

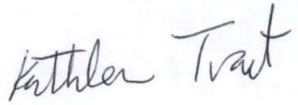


Date 19/03/2024

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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

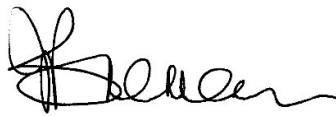
These statements were approved by the Board of Trustees and were signed on their behalf by

A handwritten signature in black ink that reads "Kathy Trout". The signature is written in a cursive style with a large 'K' and a distinct 'T'.

Signed

Date 12/03/2024

Kathy Trout
Director and Company Secretary

A handwritten signature in black ink that reads "Jane Brennan". The signature is written in a cursive style with a large 'J' and a distinct 'B'.

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.