

RETIRED GREYHOUNDS CHARITY - WHITTINGHAM KENNELS GREYHOUND CARE

England & Wales · Charity number 1196685

Details

Other names	WHITTINGHAM KENNELS
Status	Registered
Legal form	CIO
Registered	2021-11-19
Register	View on the Charity Commission register

Contact

Address	6 Claverhambury Kennels Whittingham Kennels Galley Hill Waltham Abbey EN9 2BL
Phone	01992893734
Email	wkretiredgreyhounds@gmail.com
Website	www.wkretiredgreyhounds.co.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO PROMOTE HUMANE BEHAVIOUR TOWARDS THE GREYHOUND AND SIGHTHOUND BREED BY PROVIDING APPROPRIATE CARE, REHOMING, PROTECTION, TREATMENT AND SECURITY FOR THOSE BREEDS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE.

Activities: Relieving the distress of greyhounds and other sighthounds by providing: a centre and related services for the care and rehoming of retired racing greyhounds and other sighthounds. Providing a safe haven for the dogs until a loving home is found. Providing information to the public about understanding the needs of greyhounds and other sighthounds.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£177,907	£163,818	-	-
2024-11-30	£158,773	£125,827	-	-
2023-11-30	£296,963	£119,416	-	-
2022-11-30	£161,525	£90,864	-	-

Trustees

Name	Role	Appointed
Jacqueline Kyriakou		2021-11-19
Louise Elizabeth Clark BA, MA		2021-11-19
Philip Jeffrey		2025-02-04
Professor John Stokes PhD		2021-11-19
Timothy Fidgeon MSc		2021-11-19

RETIRED GREYHOUNDS CHARITY - WHITTINGHAM KENNELS GREYHOUND CARE

England & Wales - Charity number 1196685

Accounts

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees and Unaudited Financial Statements

for the period ended 30 November 2025

Charity Number: 1196685

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care
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for the period ended 30 November 2025

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Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Legal and Administrative Details

for the period ended 30 November 2025

Status	The organisation is a charity administered under a scheme registered with the Charity Commission for England and Wales.	
Charity number	1196685	
Principal Address	Whittingham Kennels 6 Claverhambury Kennels Galley Hill Waltham Abbey EN9 2BL	
Trustees	Ms L Clark Mr T Fidgeon Professor J Stokes Mrs J Kyriakou Mr P Jeffrey	(Chairman) - appointed 4 February 2025
Bankers	Barclays Bank PLC Romford 3 Leicester LE87 2BB	
Independent examiner	MJK Accountants Ltd Accountancy and Taxation Services 9 Barnack Business Centre Blakey Road Salisbury Wiltshire SP1 2LP	

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees

for the period ended 30 November 2025

The Trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 30 November 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Legal and administrative information set out on page 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Charity Commission's model association CIO constitution.

The Trustees

The Trustees under charity law, who served during the year and up to the date of this report, were as follows:

Ms L Clark	(Chairman)
Mr T Fidgeon	
Professor J Stokes	
Mrs J Kyriakou	
Mr P Jeffrey	- appointed 4 February 2025

Organisational structure

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care is a charitable incorporated organisation.

Trustees are persons who have shown support of the charity, including all being adopters from the kennels. Ms L Clark was nominated chairman by the individual who donated the premises to start the charity.

RISK MANAGEMENT

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The objective of the charity is to promote humane behaviour towards the greyhound and sighthound breed by providing appropriate care, rehoming, protection, treatment and security for those breeds which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and educate the public in matters pertaining to animal welfare.

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The past year has seen the Charity remain financially stable and achieve a similar number of rehoming to the previous year despite the current challenges with animal welfare and the financial climate. Given the size and aim of the charity, the number of dogs rehomed is more than comparable when compared to similar charities.

Whittingham Kennels took in 82 dogs during the year, up from 79 last year. All dogs taken in were given veterinary treatment including being neutered, treated for fleas and worms and a dental checkup.

A total of 88 dogs were rehomed during the year, up from 87 last year, following a review of all new adopters including homechecks.

Three events are held at the kennels each year, Easter and Christmas fundraisers as well as a September Walk which were all very well supported again this year.

Publicity is achieved through leaflets and educational material for both new adopters and for promoting the kennels. Fundraising events and social media posts share the cause widely and appeal to those who are considering adopting a greyhound.

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Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees

for the period ended 30 November 2025

Continued from page 2

ACHIEVEMENTS AND PERFORMANCE CONTINUED

This year the program of renovation works at the kennels, for the improvement of both dogs and the staff and volunteers, has continued. The electrical supply to the kennels and office have been replaced, with new heaters installed in the kennels. A grant arising from a legacy left to Greyhound Homing UK has enabled work replacing the old/worn fencing to commence.

Homing has been steady, but there are always more dogs than homes. However supporter generosity has been amazing and more events were attended this year to spread the word, such as the Piccadilly Animal Fair. We have also received press coverage, being featured on Channel5 News. We aim to raise our profile further by continuing to attend Animal Fairs and similar events next year.

We have also been chosen as Jollyes Charity of the year; their generosity has helped enormously with food and other donations. Medivet Waltham Abbey and Mimram Vets are also proving steady collectors for the charity.

FINANCIAL REVIEW

Due to the generosity of supporters and donors, as well as intake and rehoming of dogs, the charity is in a stable financial position. We are promoting legacy and gift aid donations to help increase this positive financial position.

Reserves policy

It is the charity's intention to hold a minimum of six month's costs in reserve at present, which it is achieving.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice):

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Management on 22/03..... 2026 and signed on its behalf by


.....

Ms L Clark Chairman

Independent Examiner's Report

To the members of

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

I report on the accounts of the charity for the period ended 30 November 2025 which are set out on pages 7 to 12.

Respective responsibilities of the Board of Management and examiner

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of these accounts and for being satisfied that they give a true and fair view. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MJK Accountants Ltd
Accountancy & Taxation Services
9 Barnack Business Centre
Blakey Road
Salisbury
SP1 2LP

Dated: 30 March 2026

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Statement of Financial Activities
(including summary income and expenditure account)

for the period ended 30 November 2025

	Note	2025 £	2024 £
Incoming resources:			
Activities for generating funds			
Fund raising events	5	2,753	3,790
Homing fees	5	9,286	7,905
Investment income			
Interest income	6	1,416	1,025
Grants and donations			
Greyhound Board of Great Britain	7	30,602	25,600
Donations	7	133,850	120,453
Total incoming resources		<u>177,907</u>	<u>158,773</u>
Expenditure on:			
Costs of generating funds:			
Direct costs	9	162,330	124,339
Governance costs	10	<u>1,488</u>	<u>1,488</u>
Total expenditure	8	<u>163,818</u>	<u>125,827</u>
Net income/(expenditure)		<u>14,089</u>	<u>32,946</u>
Net income/(expenditure)/net movement in funds		<u>14,089</u>	<u>32,946</u>
Reconciliation of funds:			
Total funds at 1 December 2024		281,154	248,208
Total funds at 30 November 2025		<u><u>295,243</u></u>	<u><u>281,154</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Statement of Financial Position

as at 30 November 2025

	Note	2025 £	2024 £
Fixed assets			
Land and Property, Equipment	11	<u>159,296</u>	<u>162,572</u>
		<u>159,296</u>	<u>162,572</u>
Current assets			
Debtors	12	10,983	2,191
Cash at bank		<u>128,947</u>	<u>120,551</u>
		<u>139,930</u>	<u>122,742</u>
Creditors: amounts due within one year			
Other creditors	13	908	990
Taxation and Social Security	13	1,537	1,293
Accruals & Deferred income	13	<u>1,538</u>	<u>1,877</u>
		<u>3,983</u>	<u>4,160</u>
Net current assets		135,947	118,582
Total net assets		<u><u>295,243</u></u>	<u><u>281,154</u></u>
Funds of the charity			
Unrestricted funds:			
Revenue fund	14	145,243	131,154
Restricted funds:	15	<u>150,000</u>	<u>150,000</u>
Total funds		<u><u>295,243</u></u>	<u><u>281,154</u></u>

The financial statements were approved on 22nd March 2026 and authorised for issue by the Trustees and signed on its behalf by:



 Mr P Jeffrey

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2025

1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- c) Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.
- d) Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition.

Tangible fixed assets are stated at cost less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of any fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures, Fittings and Equipment 25% reducing balance

- e) Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountants' and solicitors' fees.
- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor; further explanations of these restrictions are included in the notes to the financial statements where applicable.

2. Net outgoing resources for the year

This is stated after charging:

	2025	2024
	£	£
Independent examiner's fees	<u>1,488</u>	<u>1,488</u>

3. Staff and Trustee costs

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	67,887	57,698
Pension costs	<u>1,360</u>	<u>1,169</u>
	<u>69,247</u>	<u>58,867</u>

No employee earned more than £60,000 during the year.

Included within staff salaries is an amount of £25,895 (2024: £21,124) paid to Ms L Clark, trustee of Retired Greyhounds Charity, Whittingham Kennels Greyhound Care.

The average number of employees during the year was 4 (2024: 3).

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2025

4. Taxation

The charity is exempt from tax as all its income is charitable and is applied for charitable purposes.

5. Incoming resources from generated funds

	2025 £	2024 £
Activities for generating funds		
Fund raising events	2,753	3,790
Homing fees	9,286	7,905
	<u>12,039</u>	<u>11,695</u>

6. Investment income

Bank deposit interest	1,416	1,025
	<u>1,416</u>	<u>1,025</u>

7. Grants and donations

Greyhound Board of Great Britain	30,602	25,600
Donations	133,850	120,453
	<u>164,452</u>	<u>146,053</u>

8. Analysis of total resources expended

	Note	Support Costs £	Total £	2024 £
Direct costs of charitable activities				
Wages & Salaries	9	67,887	67,887	57,698
Direct costs		94,443	94,443	66,641
Governance costs	10	1,488	1,488	1,488
		<u>163,818</u>	<u>163,818</u>	<u>125,827</u>

9. Direct costs of charitable activities

	2025 £	2024 £
Veterinary fees	33,821	20,323
Pet food & bedding	1,764	6,811
Collars, leads & accessories	1,537	1,325
Pet transport costs	2,492	300
Greyhound Board of Great Britain	1,300	1,410
Travel expenses	185	377
Wages & Salaries	67,887	57,698
Pension contributions	1,360	1,169
Sub-contractor costs	4,372	7,807
Water charges and business rates	2,848	2,668
Insurance	2,249	1,660
Electricity	4,015	4,727
Cleaning	1,392	1,122
Repairs, renewals and maintenance	31,028	9,808
Administration & office costs	2,109	1,247
Advertising and marketing costs	35	1,209
Professional fees	660	486
Depreciation	3,276	4,192
	<u>162,330</u>	<u>124,339</u>

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2025

10. Governance costs

	2025	2024
	£	£
Independent examiner's fees	1,488	1,488
	<u>1,488</u>	<u>1,488</u>

11. Fixed assets

	Land and Buildings	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
At 01 December 2024	150,000	21,648	171,648
Additions	-	-	-
At 30 November 2025	<u>150,000</u>	<u>21,648</u>	<u>171,648</u>
Provision for depreciation and impairment			
At 01 December 2024	-	9,076	9,076
Charge for the period	-	3,276	3,276
At 30 November 2025	<u>-</u>	<u>12,352</u>	<u>12,352</u>
Net book value			
At 30 November 2025	<u>150,000</u>	<u>9,296</u>	<u>159,296</u>
At 01 December 2024	<u>150,000</u>	<u>12,572</u>	<u>162,572</u>

Land and buildings consists of the property known as Whittingham Kennels. This is stated at cost in the accounts, however for insurance purposes it is valued at £425,000 (2024: £364,101).

The charity is unable to sell the property and, in the event of cessation it must be donated to a charity with a similar aim. Therefore depreciation has not been provided on this asset.

12. Debtors

	2025	2024
	£	£
Other debtors and prepayments	10,983	2,191
	<u>10,983</u>	<u>2,191</u>

13. Creditors: amounts due within one year

	2025	2024
	£	£
Other creditors	908	990
Taxation and Social Security	1,537	1,293
Accruals & Deferred income	<u>1,538</u>	<u>1,877</u>
	<u>3,983</u>	<u>4,160</u>

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2025

14. Movement in funds - Unrestricted

	At 01.12.24	Net movement in funds	At 30.11.25
	£	£	£
Unrestricted funds	<u>131,154</u>	<u>14,089</u>	<u>145,243</u>
	<u>131,154</u>	<u>14,089</u>	<u>145,243</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
Revenue fund	<u>177,907</u>	<u>163,818</u>	<u>14,089</u>
Total funds	<u>177,907</u>	<u>163,818</u>	<u>14,089</u>

15. Movement in funds - Restricted

	At 01.12.24	Net movement in funds	At 30.11.25
	£	£	£
Restricted funds	<u>150,000</u>	<u>-</u>	<u>150,000</u>
	<u>150,000</u>	<u>-</u>	<u>150,000</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Restricted Funds			
Tangible Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>-</u>	<u>-</u>	<u>-</u>

The restricted fund consists of the property known as Whittingham Kennels. The charity is unable to sell the property and, in the event of the charity's cessation, the property must be donated to another charity with a similar aim.

RETIRED GREYHOUNDS CHARITY - WHITTINGHAM KENNELS GREYHOUND CARE

England & Wales - Charity number 1196685

Accounts

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees and Unaudited Financial Statements

for the period ended 30 November 2024

Charity Number: 1196685

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care
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for the period ended 30 November 2024

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Legal and Administrative Details

for the period ended 30 November 2024

Status	The organisation is a charity administered under a scheme registered with the Charity Commission for England and Wales.	
Charity number	1196685	
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Trustees	Ms L Clark Mr T Fidgeon Professor J Stokes Mrs J Kyriakou Mr P Jeffrey	(Chairman) - appointed 4 February 2025
Bankers	Barclays Bank PLC Romford 3 Leicester LE87 2BB	
Independent examiner	MJK Accountants Ltd Accountancy and Taxation Services 9 Barnack Business Centre Blakey Road Salisbury Wiltshire SP1 2LP	

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees

for the period ended 30 November 2024

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Governing document

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The Trustees

The Trustees under charity law, who served during the year and up to the date of this report, were as follows:

Ms L Clark	(Chairman)
Mr T Fidgeon	
Professor J Stokes	
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Organisational structure

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care is a charitable incorporated organisation.

Trustees are persons who have shown support of the charity, including all being adopters from the kennels. Ms L Clark was nominated chairman by the individual who donated the premises to start the charity.

RISK MANAGEMENT

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The objective of the charity is to promote humane behaviour towards the greyhound and sighthound breed by providing appropriate care, rehoming, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and educate the public in matters pertaining to animal welfare.

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The past year has seen the Charity remain financially stable and achieve a similar number of rehoming to the previous year despite the current challenges with animal welfare and the financial climate. Given the size and aim of the charity, the number of dogs rehomed is more than comparable when compared to similar charities.

Whittingham Kennels took in 79 dogs during the year. All dogs taken in were given veterinary treatment including being neutered, treated for fleas and worms and a dental checkup.

A total of 87 dogs were rehomed during the period, following a review of all new adopters including homechecks.

August was a bad month for the charity as 10 dogs were returned, who had been rehomed for at least one year, highlighting the challenges faced in the current financial climate. However we pride ourselves on being there for life for all dogs previously homed by us and will always uphold this standard.

Three events are held at the kennels each year, Easter and Christmas fundraisers as well as a September Walk which were all very well supported again this year.

Continued on page 3

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees

for the period ended 30 November 2024

Continued from page 2

ACHIEVEMENTS AND PERFORMANCE CONTINUED

Publicity of the kennels was achieved via production and distribution of leaflets promoting the kennels, which also contained new educational material and appeals for new adopters. Publicity was also achieved via social media posts which achieve a very wide audience for very little cost, appealing to those who are considering adopting a greyhound.

This year we have achieved further input on social media from our volunteers, who have set up a TikTok account. This has increased our reach with the younger generation and helped generate several new homes.

Workload remains a challenge but with upcoming changes in April following the budget, we will continue with the present staff numbers unless we receive any significant donations next year. Renovations have continued with the installation of new heaters and kennel beds to bring everything to a higher standard, which would not have been possible without the invaluable help of the volunteers and their DIY skills, particularly Phil Jeffery.

Approaching food manufacturers has resulted in some larger donations of food, which has been very effective.

FINANCIAL REVIEW

Reserves policy

The charity, being of recent origin, is currently establishing reserves. It is the charity's intention to hold a minimum of six month's costs in reserve at present, which it is achieving.

STATEMENT OF TRUSTEES RESPONSIBILITIES


The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

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Approved by the Trustees on 10/08/ 2025 and signed on their behalf by



Ms L Clark

Chairman

Independent Examiner's Report

To the members of

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

I report on the accounts of the charity for the period ended 30 November 2024 which are set out on pages 7 to 12.

Respective responsibilities of the Trustees and examiner

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of these accounts and for being satisfied that they give a true and fair view. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MJK Accountants Ltd
Accountancy & Taxation Services
9 Barnack Business Centre
Blakey Road
Salisbury
SP1 2LP

Dated: 26 August 2025

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Statement of Financial Activities
(including summary income and expenditure account)

for the period ended 30 November 2024

	Note	2024 £	2023 £
Incoming resources:			
Activities for generating funds			
Fund raising events	5	3,790	3,897
Homing fees	5	7,905	5,725
Investment income			
Interest income	6	1,025	526
Grants and donations			
Greyhound Board of Great Britain	7	25,600	37,000
Donations	7	120,453	249,815
Total incoming resources		<u>158,773</u>	<u>296,963</u>
Expenditure on:			
Costs of generating funds:			
Direct costs	9	124,339	118,096
Governance costs	10	<u>1,488</u>	<u>1,320</u>
Total expenditure	8	<u>125,827</u>	<u>119,416</u>
Net income/(expenditure)		<u>32,946</u>	<u>177,547</u>
Net income/(expenditure)/net movement in funds		<u>32,946</u>	<u>177,547</u>
Reconciliation of funds:			
Total funds at 1 December 2023		248,208	70,661
Total funds at 30 November 2024		<u><u>281,154</u></u>	<u><u>248,208</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Statement of Financial Position

as at 30 November 2024

	Note	2024 £	2023 £
Fixed assets			
Land and Property, Equipment	11	162,572	164,650
		<u>162,572</u>	<u>164,650</u>
Current assets			
Debtors	12	2,191	5,343
Cash at bank		120,551	81,224
		<u>122,742</u>	<u>86,567</u>
Creditors: amounts due within one year			
Other creditors	13	990	91
Taxation and Social Security	13	1,293	747
Accruals & Deferred income	13	1,877	2,171
		<u>4,160</u>	<u>3,009</u>
Net current assets		118,582	83,558
Total net assets		<u>281,154</u>	<u>248,208</u>
Funds of the charity			
Unrestricted funds:			
Revenue fund	14	131,154	98,208
Restricted funds:	15	150,000	150,000
Total funds		<u>281,154</u>	<u>248,208</u>

The financial statements were approved on 10/08/2025 2025 and authorised for issue by the Trustees and signed on its behalf by:

Mr P Jeffrey

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2024

1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- c) Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.
- d) Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition.

Tangible fixed assets are stated at cost less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of any fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures, Fittings and Equipment	25% reducing balance
----------------------------------	----------------------

- e) Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountants' and solicitors' fees.
- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor; further explanations of these restrictions are included in the notes to the financial statements where applicable.

2. Net outgoing resources for the year

This is stated after charging:

	2024	2023
	£	£
Independent examiner's fees	<u>1,488</u>	<u>1,320</u>

3. Staff and Trustee costs

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	57,698	44,811
Pension costs	<u>1,169</u>	<u>774</u>
	<u>58,867</u>	<u>45,585</u>

No employee earned more than £60,000 during the year.

Included within staff salaries is an amount of £21,124 (2023: £13,375) paid to Ms L Clark, trustee of Retired Greyhounds Charity, Whittingham Kennels Greyhound Care.

The average number of employees during the year was 3 (2023: 3).

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2024

4. Taxation

The charity is exempt from tax as all its income is charitable and is applied for charitable purposes.

5. Incoming resources from generated funds

	2024 £	2023 £
Activities for generating funds		
Fund raising events	3,790	3,897
Homing fees	7,905	5,725
	<u>11,695</u>	<u>9,622</u>

6. Investment income

Bank deposit interest	1,025	526
	<u>1,025</u>	<u>526</u>

7. Grants and donations

Greyhound Board of Great Britain	25,600	37,000
Donations	120,453	249,815
	<u>146,053</u>	<u>286,815</u>

8. Analysis of total resources expended

	Note	Support Costs £	Total £	2023 £
Direct costs of charitable activities				
Wages & Salaries	9	57,698	57,698	44,811
Direct costs		66,641	66,641	73,285
Governance costs	10	1,488	1,488	1,320
		<u>125,827</u>	<u>125,827</u>	<u>119,416</u>

9. Direct costs of charitable activities

	2024 £	2023 £
Veterinary fees	20,323	18,988
Pet food & bedding	6,811	6,099
Collars, leads & accessories	1,325	1,253
Greyhound Board of Great Britain	1,410	2,800
Travel expenses	377	363
Wages & Salaries	57,698	44,811
Pension contributions	1,169	774
Sub-contractor costs	7,807	2,520
Water charges and business rates	2,668	2,514
Insurance	1,660	1,249
Electricity	4,727	5,999
Cleaning	1,122	1,221
Repairs, renewals and maintenance	9,808	22,300
Administration & office costs	1,547	1,360
Advertising and marketing costs	1,209	-
Professional fees	486	961
Depreciation	4,192	4,884
	<u>124,339</u>	<u>118,096</u>

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2024

10. Governance costs

	2024	2023
	£	£
Independent examiner's fees	1,488	1,320
	<u>1,488</u>	<u>1,320</u>

11. Fixed assets

	Land and Buildings	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
At 01 December 2023	150,000	19,534	169,534
Additions	-	2,114	2,114
At 30 November 2024	<u>150,000</u>	<u>21,648</u>	<u>171,648</u>
Provision for depreciation and impairment			
At 01 December 2023	-	4,884	4,884
Charge for the period	-	4,192	4,192
At 30 November 2024	<u>-</u>	<u>9,076</u>	<u>9,076</u>
Net book value			
At 30 November 2024	<u>150,000</u>	<u>12,572</u>	<u>162,572</u>
At 01 December 2023	<u>150,000</u>	<u>14,650</u>	<u>164,650</u>

Land and buildings consists of the property known as Whittingham Kennels. This is stated at cost in the accounts, however for insurance purposes it is valued at £364,101 (2023: £339,900).

The charity is unable to sell the property and, in the event of cessation it must be donated to a charity with a similar aim. Therefore depreciation has not been provided on this asset.

12. Debtors

	2024	2023
	£	£
Other debtors and prepayments	2,191	5,343
	<u>2,191</u>	<u>5,343</u>

13. Creditors: amounts due within one year

	2024	2023
	£	£
Other creditors	990	91
Taxation and Social Security	1,293	747
Accruals & Deferred income	1,877	2,171
	<u>4,160</u>	<u>3,009</u>

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2024

14. Movement in funds - Unrestricted

	At 01.12.23	Net movement in funds	At 30.11.24
	£	£	£
Unrestricted funds	98,208	32,946	131,154
	<u>98,208</u>	<u>32,946</u>	<u>131,154</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
Revenue fund	158,773	125,827	32,946
Total funds	<u>158,773</u>	<u>125,827</u>	<u>32,946</u>

15. Movement in funds - Restricted

	At 01.12.23	Net movement in funds	At 30.11.24
	£	£	£
Restricted funds	150,000	-	150,000
	<u>150,000</u>	<u>-</u>	<u>150,000</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Restricted Funds			
Tangible Fixed Assets	-	-	-
Total funds	<u>-</u>	<u>-</u>	<u>-</u>

The restricted fund consists of the property known as Whittingham Kennels. The charity is unable to sell the property and, in the event of the charity's cessation, the property must be donated to another charity with a similar aim.

RETIRED GREYHOUNDS CHARITY - WHITTINGHAM KENNELS GREYHOUND CARE

England & Wales - Charity number 1196685

Accounts

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees and Unaudited Financial Statements

for the period ended 30 November 2023

Charity Number: 1196685

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Index to the Unaudited Financial Statements

for the period ended 30 November 2023

	Page
Legal and Administrative Details	1
Report of the Trustees	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 10

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Legal and Administrative Details

for the period ended 30 November 2023

Status	The organisation is a charity administered under a scheme registered with the Charity Commission for England and Wales.
Charity number	1196685
Principal Address	Whittingham Kennels 6 Claverhambury Kennels Galley Hill Waltham Abbey EN9 2BL
Trustees	Ms L Clark (Chairman) Mr T Fidgeon Professor J Stokes Mrs J Kyriakou
Bankers	Barclays Bank PLC Romford 3 Leicester LE87 2BB
Independent examiner	MJK Accountants Ltd Accountancy and Taxation Services 9 Barnack Business Centre Blakey Road Salisbury Wiltshire SP1 2LP

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees

for the period ended 30 November 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 30 November 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Legal and administrative information set out on page 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Charity Commission's model association CIO constitution.

The Trustees

The Trustees under charity law, who served during the year and up to the date of this report, were as follows:

Ms L Clark (Chairman)
Mr T Fidgeon
Professor J Stokes
Mrs J Kyriakou

Organisational structure

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care is a charitable incorporated organisation.

Trustees are persons who have shown support of the charity, including all being adopters from the kennels. Ms L Clark was nominated chairman by the individual who donated the premises to start the charity.

RISK MANAGEMENT

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The object of the charity is to promote humane behaviour towards the greyhound and sighthound breed by providing appropriate care, rehoming, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and educate the public in matters pertaining to animal welfare.

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Whittingham Kennels took in 87 dogs during the year. All dogs taken in were given veterinary treatment including being neutered, treated for fleas and worms and a dental checkup.

A total of 94 dogs were rehomed during the period, following a review of all new adopters including homechecks.

Publicity of the kennels was achieved via production and distribution of new leaflets promoting the kennels, which also contained new educational material and appeals for new adopters. Publicity was also achieved via social media posts which achieve a very wide audience for very little cost, appealing to those who are considering adopting a greyhound. Three events held at the kennels, Easter and Christmas fundraisers as well as a September Walk which were all very well supported.

Upgrades at the kennels during the year to improve conditions for both dogs, staff and volunteers included upgrading the beds from wooden beds to modern bed boards, new UPVC double glazing installations and a Polycarbonate Structure installation to provide cover in the paddock.

Continued on page 3

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees

for the period ended 30 November 2023

Continued from page 2

FINANCIAL REVIEW

Reserves policy

The charity, being of recent origin, is currently establishing reserves. It is the charity's intention to hold a minimum of two months costs in reserve at present.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 18th August 2024 and signed on their behalf by



Ms L Clark

Chairman

Independent Examiner's Report

To the members of

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

I report on the accounts of the charity for the period ended 30 November 2023 which are set out on pages 7 to 12.

Respective responsibilities of the Trustees and examiner

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of these accounts and for being satisfied that they give a true and fair view. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

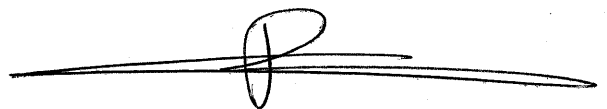
Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MJK Accountants Ltd
Accountancy & Taxation Services
9 Barnack Business Centre
Blakey Road
Salisbury
SP1 2LP

Dated: 20 August 2024

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Statement of Financial Activities
(including summary income and expenditure account)

for the period ended 30 November 2023

	Note	2023 £	2022 £
Incoming resources:			
Activities for generating funds			
Fund raising events	5	3,897	2,451
Homing fees	5	5,725	5,910
Investment income			
Interest income	6	526	18
Grants and donations			
Greyhound Board of Great Britain	7	37,000	31,000
Donations	7	249,815	122,146
Total incoming resources		296,963	161,525
Expenditure on:			
Costs of generating funds:			
Direct costs	9	118,096	89,544
Governance costs	10	1,320	1,320
Total expenditure	8	119,416	90,864
Net income/(expenditure)		177,547	70,661
Net income/(expenditure)/net movement in funds		177,547	70,661
Reconciliation of funds:			
Total funds at 1 December 2022		70,661	-
Total funds at 30 November 2023		248,208	70,661

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

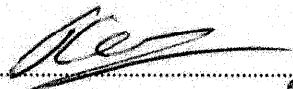
Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Statement of Financial Position

as at 30 November 2023

	Note	2023 £	2022 £
Fixed assets			
Land and Property, Equipment	11	164,650	-
		<u>164,650</u>	<u>-</u>
Current assets			
Debtors	12	5,343	1,288
Cash at bank		81,224	73,266
		<u>86,567</u>	<u>74,554</u>
Creditors: amounts due within one year			
Other creditors	13	91	2,195
Taxation and Social Security	13	747	134
Accruals & Deferred income	13	2,171	1,564
		<u>3,009</u>	<u>3,893</u>
Net current assets		83,558	70,661
		<u>83,558</u>	<u>70,661</u>
Total net assets		<u>248,208</u>	<u>70,661</u>
Funds of the charity			
Unrestricted funds:			
Revenue fund	14	98,208	70,661
Restricted funds:	15	150,000	-
		<u>248,208</u>	<u>70,661</u>
Total funds		<u>248,208</u>	<u>70,661</u>

The financial statements were approved on 18th August 2024 and authorised for issue by the Trustees and signed on its behalf by:



Mr T Fidgeon

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2023

1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- c) Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.
- d) Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition.

Tangible fixed assets are stated at cost less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of any fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures, Fittings and Equipment	25% reducing balance
----------------------------------	----------------------

- e) Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountants' and solicitors' fees.
- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor; further explanations of these restrictions are included in the notes to the financial statements where applicable.

2. Net outgoing resources for the year

This is stated after charging:

	2023	2022
	£	£
Independent examiner's fees	<u>1,320</u>	<u>1,320</u>

3. Staff and Trustee costs

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	44,811	40,301
Pension costs	<u>774</u>	<u>379</u>
	<u>45,585</u>	<u>40,680</u>

No employee earned more than £60,000 during the year.

Included within staff salaries is an amount of £13,375 (2022: £9,746) paid to Ms L Clark, trustee of Retired Greyhounds Charity, Whittingham Kennels Greyhound Care.

The average number of employees during the year was 3 (2022: 4).

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2023

4. Taxation

The charity is exempt from tax as all its income is charitable and is applied for charitable purposes.

5. Incoming resources from generated funds

	2023	2022
	£	£
Activities for generating funds		
Fund raising events	3,897	2,451
Homing fees	5,725	5,910
	<u>9,622</u>	<u>8,361</u>

6. Investment income

Bank deposit interest	526	18
	<u>526</u>	<u>18</u>

7. Grants and donations

Greyhound Board of Great Britain	37,000	31,000
Donations	249,815	122,146
	<u>286,815</u>	<u>153,146</u>

8. Analysis of total resources expended

	Note	Support Costs £	Total £	2022 £
Direct costs of charitable activities				
Wages & Salaries	9	44,811	44,811	40,301
Direct costs		73,285	73,285	49,243
Governance costs	10	1,320	1,320	1,320
		<u>119,416</u>	<u>119,416</u>	<u>90,864</u>

9. Direct costs of charitable activities

	2023	2022
	£	£
Veterinary fees	18,988	12,293
Pet food & bedding	6,099	3,203
Collors, leads & accessories	1,253	404
Greyhound Board of Great Britain	2,800	3,500
Travel expenses	363	262
Wages & Salaries	44,811	40,301
Pension contributions	774	379
Sub-contractor costs	2,520	-
Water charges and business rates	2,514	1,928
Insurance	1,249	797
Electricity	5,999	1,999
Cleaning	1,221	814
Repairs, renewals and maintenance	22,300	22,420
Administration & office costs	1,360	866
Professional fees	961	378
Depreciation	4,884	-
	<u>118,096</u>	<u>89,544</u>

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2023

10. Governance costs

	2023	2022
	£	£
Independent examiner's fees	1,320	1,320
	<u>1,320</u>	<u>1,320</u>

11. Fixed assets

	Land and Buildings	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
At 01 December 2022	-	-	-
Additions	150,000	19,534	169,534
At 30 November 2023	<u>150,000</u>	<u>19,534</u>	<u>169,534</u>
Provision for depreciation and impairment			
At 01 December 2022	-	-	-
Charge for the period	-	4,884	4,884
At 30 November 2023	<u>-</u>	<u>4,884</u>	<u>4,884</u>
Net book value			
At 30 November 2023	<u>150,000</u>	<u>14,650</u>	<u>164,650</u>
At 01 December 2022	<u>-</u>	<u>-</u>	<u>-</u>

During the year the donation of the property known as Whittingham Kennels was completed and the transfer into the charity's name was registered.

Cost is stated at transfer valuation of £150,000. For insurance purposes it is valued at £339,900. The charity is unable to sell the property and, in the event of cessation it must be donated to a charity with a similar aim. Therefore depreciation has not been provided on this asset.

12. Debtors

	2023	2022
	£	£
Other debtors and prepayments	5,343	1,288
	<u>5,343</u>	<u>1,288</u>

13. Creditors: amounts due within one year

	2023	2022
	£	£
Other creditors	91	2,195
Taxation and Social Security	747	134
Accruals & Deferred income	2,171	1,564
	<u>3,009</u>	<u>3,893</u>

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2023

14. Movement in funds - Unrestricted

	At 01.12.22 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds	70,661	27,547	98,208
	<u>70,661</u>	<u>27,547</u>	<u>98,208</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
Revenue fund	146,963	119,416	27,547
Total funds	<u>146,963</u>	<u>119,416</u>	<u>27,547</u>

15. Movement in funds - Restricted

	At 01.12.22 £	Net movement in funds £	At 30.11.23 £
Restricted funds	-	150,000	150,000
	<u>-</u>	<u>150,000</u>	<u>150,000</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Restricted Funds			
Tangible Fixed Assets	150,000	-	150,000
Total funds	<u>150,000</u>	<u>-</u>	<u>150,000</u>

During the year the donation of the property valued at £150,000, known as Whittingham Kennels, was completed. This is a restricted donation in so far as the charity is unable to sell the property and, in the event of the charity's cessation, the property must be donated to another charity with a similar aim.

RETIRED GREYHOUNDS CHARITY - WHITTINGHAM KENNELS GREYHOUND CARE

England & Wales - Charity number 1196685

Accounts

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees and Unaudited Financial Statements

for the period ended 30 November 2022

Charity Number: 1196685

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care
Index to the Unaudited Financial Statements
for the period ended 30 November 2022

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Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Legal and Administrative Details

for the period ended 30 November 2022

Status	The organisation is a charity administered under a scheme registered with the Charity Commission for England and Wales.	
Charity number	1196685	
Principal Address	Whittingham Kennels 6 Claverhambury Kennels Galley Hill Waltham Abbey EN9 2BL	
Trustees	Ms L Clark	(Chairman)
	Mr T Fidgeon	
	Professor J Stokes	
	Mrs J Kyriakou	
Bankers	Barclays Bank PLC Romford 3 Leicester LE87 2BB	
Independent examiner	M J Kerley Accountancy and Taxation Services 9 Barnack Business Centre Blakey Road Salisbury Wiltshire SP1 2LP	

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees

for the period ended 30 November 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 30 November 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

Legal and administrative information set out on page 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Charity Commission's model association CIO constitution.

The Trustees

The Trustees under charity law, who served during the year and up to the date of this report, were as follows:

Ms L Clark (Chairman)
Mr T Fidgeon
Professor J Stokes
Mrs J Kyriakou

Organisational structure

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care is a charitable incorporated organisation.

Trustees are persons who have shown support of the charity, including all being adopters from the kennels. Ms L Clark was nominated chairman by the individual who donated the premises to start the charity.

RISK MANAGEMENT

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The object of the charity is to promote humane behaviour towards the greyhound and sighthound breed by providing appropriate care, rehoming, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and educate the public in matters pertaining to animal welfare.

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

When the charity took over, Whittingham Kennels were already housing 25 dogs. A further 69 dogs were taken in throughout the period, all of which were given veterinary treatment including being neutered, treated for fleas and worms and a dental checkup.

A total of 82 dogs were rehomed during the period, following a review of all new adopters including homechecks.

Publicity of the kennels was achieved via production and distribution of new leaflets promoting the kennels, which also contained new educational material and appeals for new adopters. These were distributed at Pets at Home fundraising event and three events held at the kennels, Easter and Christmas fundraisers as well as a September Walk which were all very well supported.

Publicity was also achieved via social media posts which reach a very wide audience for very little cost, appealing to those who are considering adopting a greyhound.

Continued on page 3

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees

for the period ended 30 November 2022

Continued from page 2

FINANCIAL REVIEW

Reserves policy

The charity, being of recent origin, is currently establishing reserves. It is the charity's intention to hold a minimum of two month's costs in reserve at present.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and their application, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 20/08 2023 and signed on their behalf by


.....

Ms L Clark

Chairman

Independent Examiner's Report

To the members of

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

I report on the accounts of the charity for the period ended 30 November 2022 which are set out on pages 5 to 9.

Respective responsibilities of the Trustees and examiner

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of these accounts and for being satisfied that they give a true and fair view. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

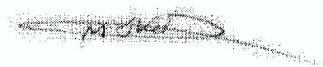
Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M J Kerley
Accountancy & Taxation Services
9 Barnack Business Centre
Blakey Road
Salisbury
SP1 2LP

Dated: 1st September 2023

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

**Statement of Financial Activities
(including summary income and expenditure account)**

for the period ended 30 November 2022

	Note	2022 £
Incoming resources:		
Activities for generating funds		
Fund raising events	5	2,451
Homing fees	5	5,910
Investment income		
Interest income	6	18
Grants and donations		
Greyhound Board of Great Britain	7	31,000
Donations	7	122,146
		<hr/>
Total incoming resources		161,525
Expenditure on:		
Costs of generating funds:		
Direct costs	9	89,544
Governance costs	10	<hr/> 1,320
Total expenditure	8	<hr/> 90,864
Net income/(expenditure)		<hr/> 70,661
Net income/(expenditure)/net movement in funds		<hr/> 70,661
Reconciliation of funds:		
Total funds at 19 November 2021		-
		<hr/>
Total funds at 30 November 2022		<hr/>70,661<hr/>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Statement of Financial Position

as at 30 November 2022

	Note	2022 £
Current assets		
Debtors	11	1,288
Cash at bank		<u>73,266</u>
		<u>74,554</u>
Creditors: amounts due within one year		
Accruals & Deferred Income	12	1,564
Other creditors	12	2,195
Taxation and Social Security	12	<u>134</u>
		<u>3,893</u>
Net current assets		<u>70,661</u>
Total net assets		<u><u>70,661</u></u>
Funds of the charity		
Unrestricted funds:		
Revenue fund		<u>70,661</u>
Total funds		<u><u>70,661</u></u>

The financial statements were approved on 20 August 2023 and authorised for issue by the Trustees and signed on its behalf by:



Mr T Fidgeon

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2022

1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.
- c) Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.
- d) Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition, with the exception of fixed asset investments which are stated at market value.
- e) Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountants' and solicitors' fees.

2. Net outgoing resources for the year

This is stated after charging:

	2022
	£
Independent examiner's fees	<u>1,320</u>

3. Staff and Trustee costs

Staff costs were as follows:

	2022
	£
Salaries and wages	30,927
Pension costs	<u>379</u>
	<u>31,306</u>

No employee earned more than £60,000 during the year.

Included within staff salaries is an amount of £9,746 paid to Ms L Clark, trustee of Retired Greyhounds Charity, Whittingham Kennels Greyhound Care.

The average number of employees during the year was 4.

4. Taxation

The charity is exempt from tax as all its income is charitable and is applied for charitable purposes.

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2022

5. Incoming resources from generated funds			2022
			£
Activities for generating funds			
	Fund raising events		2,451
	Homing fees		5,910
			<u>8,361</u>
6. Investment income			
	Bank deposit interest		18
			<u>18</u>
7. Grants and donations			
	Greyhound Board of Great Britain		31,000
	Donations		122,146
			<u>153,146</u>
8. Analysis of total resources expended			
			Support
			Costs
			Total
			£
			£
	Direct costs of charitable activities		
	Wages & Salaries	9	40,301
	Direct costs		49,243
	Governance costs	10	1,320
			<u>90,864</u>
			<u>90,864</u>
9. Direct costs of charitable activities			2022
			£
	Veterinary fees		12,293
	Pet food & bedding		3,203
	Collars, leads & accessories		404
	Greyhound Board of Great Britain		3,500
	Travel expenses		262
	Wages & Salaries		40,301
	Pension contributions		379
	Water charges and business rates		1,928
	Insurance		797
	Electricity		1,999
	Cleaning		814
	Kennels maintenance/repairs		22,136
	Administration & office costs		866
	Repair and renewal of equipment		284
	Professional fees		378
			<u>89,544</u>
10. Governance costs			2022
			£
	Independent examiner's fees		1,320
			<u>1,320</u>

Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Notes to the Financial Statements

for the period ended 30 November 2022

11. Debtors

	2022
	£
Other debtors and prepayments	1,288
	<u>1,288</u>

12. Creditors: amounts due within one year

	2022
	£
Other creditors	2,195
Taxation and Social Security	134
Accruals & Deferred income	1,564
	<u>3,893</u>

13. Movement in funds

	At 19.11.21	Net movement in funds	At 30.11.22
	£	£	£
Unrestricted funds	-	70,661	70,661
	<u>-</u>	<u>70,661</u>	<u>70,661</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
Revenue fund	161,525	90,864	70,661
Total funds	<u>161,525</u>	<u>90,864</u>	<u>70,661</u>