

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

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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 Mr T Fidgeon Professor J Stokes Mrs J Kyriakou	(Chairman)
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.

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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.

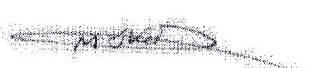
Basis of independent examiner's report

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		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.

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		70,661
Total net assets		<u>70,661</u>
Funds of the charity		
Unrestricted funds:		
Revenue fund		70,661
Total funds		<u>70,661</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

	Note	Support Costs £	Total £
Direct costs of charitable activities			
Wages & Salaries	9	40,301	40,301
Direct costs		49,243	49,243
Governance costs	10	1,320	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>