

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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Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

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		
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 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 30 November 2024. 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 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.

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Retired Greyhounds Charity, Whittingham Kennels Greyhound Care

Report of the Trustees

for the period ended 30 November 2024

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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).

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 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 Act

have 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		<u>248,208</u>	<u>70,661</u>
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
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- 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

		Support Costs £	Total £	2023 £
Direct costs of charitable activities	Note			
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	<u>2,191</u>	<u>5,343</u>
	<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	<u>1,877</u>	<u>2,171</u>
	<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.