

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2024
for
Whispaws Animal Sanctuary

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for the Year Ended 30 April 2024

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Whispaws Animal Sanctuary

Reference and Administrative Details
for the Year Ended 30 April 2024

TRUSTEES

Ms Emma Smith Chair
Ms Sarah Mustafa Trustee
Mr Alexander Watt Trustee (appointed 2.5.23)
Mr Nicola del Rio Trustee (appointed 2.5.23)

PRINCIPAL ADDRESS

113
Romford Road
London
E154LY

**REGISTERED CHARITY
NUMBER**

1202887

INDEPENDENT EXAMINER

Quilfords Limited
Chartered Certified Accountants
113 Romford Road
London
E15 4LY

Whispaws Animal Sanctuary

Report of the Trustees
for the Year Ended 30 April 2024

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of 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 REVIEW

Funds in surplus

The charity received income of £27,497 (2023: £22,730) during the year. After outgoing expenses of £23,876 (2023: £23,040), the charity was left with a surplus of £3,621 (2023: deficit £310) for the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on21st January 2025..... and signed on its behalf by:



.....
Ms Emma Smith - Trustee

Independent examiner's report to the trustees of Whispaws Animal Sanctuary

I report to the charity trustees on my examination of the accounts of Whispaws Animal Sanctuary (the Trust) for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Askir Ali

Quilfords Limited
Chartered Certified Accountants
113 Romford Road
London
E15 4LY

Date: 23/01/2025

Whispaws Animal Sanctuary

Statement of Financial Activities
for the Year Ended 30 April 2024

		Year Ended 30.4.24 Unrestricted fund £	Period 1.4.22 to 30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		27,473	22,730
Other income		<u>24</u>	<u>-</u>
Total		<u>27,497</u>	<u>22,730</u>
 EXPENDITURE ON			
Raising funds	2	14,863	14,351
Charitable activities			
Raising funds		3,361	3,197
Other		<u>5,652</u>	<u>5,492</u>
Total		<u>23,876</u>	<u>23,040</u>
 NET INCOME/(EXPENDITURE)		3,621	(310)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,103</u>	<u>1,413</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>4,724</u></u>	<u><u>1,103</u></u>

The notes form part of these financial statements

Whispaws Animal Sanctuary

Statement of Financial Position
30 April 2024

	Notes	30.4.24 Unrestricted fund £	30.4.23 Total funds £
FIXED ASSETS			
Tangible assets	5	2,100	2,100
CURRENT ASSETS			
Cash at bank		3,824	203
CREDITORS			
Amounts falling due within one year	6	(1,200)	(1,200)
NET CURRENT ASSETS		<u>2,624</u>	<u>(997)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,724</u>	<u>1,103</u>
NET ASSETS		<u>4,724</u>	<u>1,103</u>
FUNDS	7		
Unrestricted funds		<u>4,724</u>	<u>1,103</u>
TOTAL FUNDS		<u>4,724</u>	<u>1,103</u>

The financial statements were approved by the Board of Trustees and authorised for issue on21st January 2025..... and were signed on its behalf by:



.....
Ms Emma Smith - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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 objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

2. RAISING FUNDS

Raising donations and legacies

	Year Ended 30.4.24 £	Period 1.4.22 to 30.4.23 £
Support costs	<u>14,863</u>	<u>14,351</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the period ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the period ended 30 April 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>22,730</u>
EXPENDITURE ON	
Raising funds	14,351
Charitable activities	
Raising funds	3,197
Other	<u>5,492</u>
Total	<u>23,040</u>
NET INCOME/(EXPENDITURE)	(310)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,413

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund £

TOTAL FUNDS CARRIED FORWARD
<u><u>1,103</u></u>

5. TANGIBLE FIXED ASSETS

Motor vehicles
£

COST

At 1 May 2023 and 30 April 2024

2,100

NET BOOK VALUE

At 30 April 2024

2,100

At 30 April 2023

2,100

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Other creditors	<u>1,200</u>	<u>1,200</u>

7. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	1,103	3,621	4,724
	_____	_____	_____
TOTAL FUNDS	<u>1,103</u>	<u>3,621</u>	<u>4,724</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,497	(23,876)	3,621
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>27,497</u>	<u>(23,876)</u>	<u>3,621</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	1,413	(310)	1,103
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,413</u>	<u>(310)</u>	<u>1,103</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,730	(23,040)	(310)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>22,730</u>	<u>(23,040)</u>	<u>(310)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

Whispaws Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	Year Ended 30.4.24 £	Period 1.4.22 to 30.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,473	22,730
Other income		
Bank interest receivable	<u>24</u>	<u>-</u>
Total incoming resources	27,497	22,730
EXPENDITURE		
Charitable activities		
Animal feed supplies	2,514	1,853
Veterinary Care	437	1,205
Vaccines & Medication	<u>410</u>	<u>139</u>
	3,361	3,197
Support costs		
Other		
Light and heat	819	1,335
Telephone	596	580
Travel and subsistence	681	-
Rent	566	-
Repairs and maintenance	8,160	7,656
Cleaning	-	192
Website charges	313	-
Card machine charges	174	234
Council tax	-	567
Professional fee	400	-
Subscription fee	165	-
Equipment expensed	-	603
Legal fees	600	-
Vehicle running costs	1,664	2,773
Carried forward	14,138	13,940

This page does not form part of the statutory financial statements

Whispaws Animal Sanctuary

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	Year Ended 30.4.24 £	Period 1.4.22 to 30.4.23 £
Other		
Brought forward	14,138	13,940
Foreign exchange fluctuation	6	(253)
Wages & Salaries	5,652	5,492
Bank Charges	1	4
Insurance	71	-
Printing, postage & stationery	16	-
Volunteer costs	<u>91</u>	<u>-</u>
	19,975	19,183
 Governance costs		
Accountancy and legal fees	<u>540</u>	<u>660</u>
 Total resources expended	<u>23,876</u>	<u>23,040</u>
 Net income/(expenditure)	<u><u>3,621</u></u>	<u><u>(310)</u></u>

This page does not form part of the statutory financial statements