

**WHISPAWS ANIMAL SANCTUARY
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

Whispaws Animal Sanctuary Contents

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**Whispaws Animal Sanctuary
Reference and Administrative Details
For The Year Ended 30 April 2025**

Trustees

Ms Emma Smith - Chair
Ms Sarah Mustafa
Ms Lilly Posarac (appointed 19/03/2025)
Ms Amy Bone (appointed 19/03/2025) (resigned 21/01/2026)

Charity Number

1202887

Principal Address

113 Romford Road
London
England
E15 4LY

Whispaws Animal Sanctuary
Trustees' Report For The Year Ended 30 April 2025

The trustees present their report and the financial statements for the year ended 30 April 2025.

Objectives and Activities

Aims and Objectives

Whispaws Animal Sanctuary rescues and rehabilitates street dogs in Serbia, providing medical care, food, and shelter. We focus on rehoming dogs in loving, permanent homes locally and internationally. Our mission also includes community education to promote animal welfare and responsible pet ownership, aiming to reduce the number of street dogs and enhance their quality of life.

Financial Review


Funds Materially in Deficit

The charity received income of £16,399 (2024: £27,497) during the year. After outgoing expenses of £18,757 (2024: £23,875), the charity was left with a deficit of £2,358 (2024: surplus £3,622) 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. The trustees' report was approved by the board of trustees and signed on its behalf by:



Ms Emma Smith
Trustee

16/02/2026

**Whispaws Animal Sanctuary
Statement of Financial Activities
For The Year Ended 30 April 2025**


		2025	2024
		Unrestricted	Unrestricted
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies		16,399	27,473
Investments		-	24
		<u>16,399</u>	<u>27,497</u>
EXPENDITURE ON:			
Charitable activities:	2		
Charitable Activities		(16,321)	(3,361)
Support Costs		(2,436)	(20,514)
		<u>(18,757)</u>	<u>(23,875)</u>
NET (EXPENDITURE)/INCOME		<u>(2,358)</u>	<u>3,622</u>
NET MOVEMENT IN FUNDS		<u>(2,358)</u>	<u>3,622</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		4,724	1,102
TOTAL FUNDS CARRIED FORWARD	7	<u><u>2,366</u></u>	<u><u>4,724</u></u>

The notes on pages 5 to 7 form part of these financial statements.

**Whispaws Animal Sanctuary
Statement of Financial Position
As At 30 April 2025**

		2025	2024
		Unrestricted	Total funds
	Notes	funds	
		£	£
FIXED ASSETS			
Tangible Assets	5	2,100	2,100
		<u>2,100</u>	<u>2,100</u>
CURRENT ASSETS			
Cash at bank and in hand		1,466	3,824
		<u>1,466</u>	<u>3,824</u>
Creditors: Amounts Falling Due Within One Year	6	(1,200)	(1,200)
		<u>(1,200)</u>	<u>(1,200)</u>
NET CURRENT ASSETS (LIABILITIES)		266	2,624
		<u>266</u>	<u>2,624</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,366	4,724
		<u>2,366</u>	<u>4,724</u>
NET ASSETS		2,366	4,724
		<u>2,366</u>	<u>4,724</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		2,366	4,724
		<u>2,366</u>	<u>4,724</u>
TOTAL FUNDS	7	2,366	4,724
		<u>2,366</u>	<u>4,724</u>

The financial statements were approved by the board of trustees and authorised for issue on 16 February 2026 and were signed on its behalf by:



Ms Emma Smith
Trustee

The notes on pages 5 to 7 form part of these financial statements.

**Whispaws Animal Sanctuary
Notes to the Financial Statements
For The Year Ended 30 April 2025**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements 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.

The charity is a Public Benefit Entity as defined by FRS 102.

1.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

1.3. Incoming Resources

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.

1.4. Resources Expended

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.

1.5. Tangible Fixed Assets and Depreciation

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

Motor Vehicles	0
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1.6. Taxation

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

2. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 3)	Total
	£	£	£
Charitable Activities	16,321	-	16,321
Support Costs	2	2,434	2,436
	<u>16,323</u>	<u>2,434</u>	<u>18,757</u>

Whispaws Animal Sanctuary
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

			2024
	Activities undertaken directly	Support costs (see note 3)	Total
	£	£	£
Charitable Activities	3,361	-	3,361
Support Costs	1,670	18,844	20,514
	<u>5,031</u>	<u>18,844</u>	<u>23,875</u>

3. Support Costs

	2025 Support Costs £
General administration	2,275
Interest payable	159
	<u>2,434</u>

	2024 Support Costs £
Employee costs	6,333
Premises expenses	9,545
General administration	2,792
Interest payable	174
	<u>18,844</u>

4. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

5. Tangible Assets

	Motor Vehicles £
Cost	
As at 1 May 2024	2,100
As at 30 April 2025	<u>2,100</u>
Net Book Value	
As at 30 April 2025	<u>2,100</u>
As at 1 May 2024	<u>2,100</u>

Whispaws Animal Sanctuary
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	1,200	1,200

7. Movement in Funds

	As at 1 May 2024	Income	Expenditure	As at 30 April 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	4,724	16,399	(18,757)	2,366
Total funds	4,724	16,399	(18,757)	2,366
	As at 1 May 2023	Income	Expenditure	As at 30 April 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,102	27,497	(23,875)	4,724
Total funds	1,102	27,497	(23,875)	4,724

8. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
No trustee expenses have been incurred.

9. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Whispaws Animal Sanctuary
Detailed Statement of Financial Activities
For The Year Ended 30 April 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations	16,399	27,473
	<hr/> 16,399	<hr/> 27,473
Investments		
Bank interest receivable	-	24
	<hr/> -	<hr/> 24
	<hr/> 16,399	<hr/> 27,497
EXPENDITURE ON:		
Charitable Activities:		
Vetinary Care	(5,906)	(437)
Animal Feed Supplies	(1,302)	(2,514)
Vaccines & Medication	-	(410)
Shelter Costs	(7,811)	-
Sterilisation Costs	(1,302)	-
	<hr/> (16,321)	<hr/> (3,361)
Support Costs		
Vehicle running costs	-	(1,664)
Foreign exchange deficit	(2)	(6)
Wages and salaries	-	(5,652)
Travel and subsistence expenses	-	(681)
Rent	-	(566)
Utilities	-	(819)
Repairs and maintenance	-	(8,160)
Insurance	(54)	(71)
Printing, postage and stationery	-	(16)
Advertising and marketing costs	(631)	-
Telecommunications and data costs	-	(596)
Website costs	(308)	(313)
Accountancy fees	(540)	(540)
Legal fees	-	(600)
Professional fees	-	(400)
Subscriptions	(195)	(165)
Bank charges	(165)	(1)
Charitable donations	(382)	-
Volunteer Costs	-	(90)
Terminal Charges	(159)	(174)
	<hr/> (2,436)	<hr/> (20,514)
	<hr/> (18,757)	<hr/> (23,875)
NET (EXPENDITURE)/INCOME	<hr/> (2,358)	<hr/> 3,622