



ANNUAL REPORT FOR YEAR 2020-2021



Trustees' Annual Report for the period						
	Period start date				Period end date	
	Day 01	Month 02	Year 2020		Day 31	Month 01
From				To		

Section A Reference and administration details

Charity name	Bentham and District Pet Rescue
Other names charity is known by	Bentham Pet Rescue
Registered charity number (if any)	1071200
Charity's principal address	Far Sunnybank Laithe
	Mewith, High Bentham
	North Yorkshire
	Postcode LA2 7AX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rob Bullock	Chairman	To 26 October 2020	Appointed by members at AGM
2	Sue Arnott	Secretary / Treasurer	Change of office: 16 March 2020	Appointed by members at AGM
3	Jill Craig	Secretary	From 16 March 2020	Appointed by members at AGM
4	Sally Dewhirst	Treasurer	To 16 March 2020	
5	Val Marshall	Honorary President	Ceased to act as trustee on 16 March 2020 but retained honorary position	
6	June Parrington		To 16 March 2020	
7	Kristen Bullock		To 22 June 2020	Appointed by members at AGM
8	Elaine Sargeson		To 26 October 2020	Appointed by members at AGM
9	Phillip Ware	Interim Chairman	From 16 March 2020; office held from 30 November 2020	Appointed by members at AGM
10	Joanne Hall		From 16 March 2020	Appointed by members at AGM
11	Martyn Radcliffe		From 22 June 2020 to 30 November 2020	Co-opted by trustees

Names and addresses of advisers

Type of adviser	Name	Address
Accounts	J S Andrews & Co	22 Dalesview Close, Clapham, North Yorkshire, LA2 8RP

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Constitution dated 6 July 1998 updated at AGM 16 March 2020

How the charity is constituted
(eg. trust, association, company)

Unincorporated Association

Trustee selection methods
(eg. appointed by, elected by)

Election by Members at Annual General Meeting / Co-option by members of the Executive Committee

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The Charity's objects are:

(1) To relieve the suffering of cats, dogs and other pet animals in Bentham and district who are in need of care and attention, in particular by facilitating the care and re-homing of such animals.

(2) The relief of pensioners who are unable to afford kennel costs or veterinary bills for their pets.

Section D Report on performance

An introduction

Bentham and District Pet Rescue (the Charity) was founded in 1997 by Val Marshall. Our work extends throughout the north west Craven district of North Yorkshire and touches areas of north Lancashire and south Cumbria, extending as far east as Hellifield and west to Kirkby Lonsdale. Whilst most of our volunteers were initially from the Bentham area, our main volunteer base now includes people in Burton in Lonsdale, Settle, Skipton, Hellifield, Clapham and Bentham, Hornby and Kirkby Lonsdale.

Like other animal rescue organisations in the surrounding districts, Bentham Pet Rescue has relied on volunteers for helping at its two cat sanctuaries in the Bentham area, for responding to calls from members of the community about lost or abandoned animals and for helping to manage colonies of feral and farm cats through neutering programmes.

We also operate a support scheme to assist pensioners in need of financial help for veterinary treatment for their pets.

Since its beginnings, the Charity has always relied on donations from supporters and on volunteers who run fund-raising events throughout the year, the operation of the organisation being totally dependent on the money raised.

Our activities during the year

Along with so many charities, the national restrictions imposed by government in response to the Covid-19 pandemic this year have had a significant impact on our ability to raise funds through our usual activities. We held just one coffee morning in Hellifield in February before abandoning our plans for more during the year. Even our ability to sell Christmas cards was affected since we rely heavily on local events for the opportunity to make sales.

Not only has this affected our ability to fund-raise in this way, but it has meant that so many of our volunteers have been unable to meet up to share ideas and our social events, particularly around Christmas time, were sadly missed. However, we took the opportunity to revive our newsletter, '*Pawprint*', which was circulated just before Christmas.

Despite our limited expertise in the communications field, we have nevertheless developed our presence on Facebook through the efforts of our sanctuary manager, Louise Pauley, who kept followers in touch with cats in our care, lost and found pets in the area and organised fund-raising efforts (such as 'Coins for Kitties' and a 'Doggie Raffle'. Also, through our website, we have promoted indirect fund-raising schemes such as Easyfundraising, Amazon Smile and Amazon Wishlist and are in the process of setting up a Just-Giving page.

We held our AGM on 16 March 2020 at the New Inn in Clapham, just before the first national lockdown. At this event we awarded our 'Volunteer of the Year Award' posthumously to Peter Marshall who sadly died in 2019. Peter was formerly treasurer of the Charity although he was best known as the creator of the Bentham Pet Rescue Annual Quiz. This sheet sold for £1 but sold in the hundreds and, for 21 years, provided a reliable source of income. The award was presented to his widow, our founder Val Marshall, as a mark of our appreciation for all Peter's work for the Charity.

Our achievements

The Covid-19 restrictions led to us intermittently pausing our rescue activities and then re-commencing, operating within government guidelines to ensuring our volunteers were kept safe. Even with these limitations, we have re-homed a total of 60 during the last 12 months.

This is the last year we will be operating from two centres, in Newby near Clapham and in Burton in Lonsdale. Our long-standing volunteer, Pat Roberts, gave notice of her intention to retire from 24/7 cat care and has been gradually winding down the number of cats she has taken in at Burton in Lonsdale with a view to finishing in April 2021. This has put additional pressure on Louise at our other sanctuary but has caused us to pay particular attention to repairs and improvements to our facilities in Newby.

We have also helped two stray cats to be taken in by two local people who contacted us, concerned about their welfare, and we have assisted in neutering 6 farm/feral cats.

We have supported 5 'pensioners' with vet bills for their pets.

On the administrative side we have taken steps to set out our policies and practices on a number of matters. These have included:

- a policy and practice statement on **Feline Immunodeficiency Virus (FIV)**; this addresses our approach to the testing of cats that come into our care whilst maintaining our fundamental principle that we will never put to sleep a healthy cat.
- A policy and practice statement in relation to **Adoption** of cats that come into our care, together with a formal adoption enquiry form to enable us to match cats with suitable prospective homes.
- A policy and practice statement in relation to **Fostering**, setting out the particular circumstances in which we will consider settling a cat in a foster home, either as a temporary or permanent solution.
- A policy and practice statement to set out our approach to the second of our charitable aims – the **support we can offer to 'pensioners'** in certain circumstances to help with the cost of veterinary treatment or temporary accommodation for a pet.

We anticipate that other policy statements will be agreed during the forthcoming year.

Our trustees

The inability to meet in person has affected our trustee meetings and limited the working of our team. At the AGM on the 16 March 2020, we welcomed three new trustees (Joanne Hall, Jill Craig and Phillip Ware) as we said goodbye to three long-standing and much valued trustees: June Parrington, Sally Dewhirst and Val Marshall. Later in the year we saw more changes in our management with three other trustees standing down, all of whom had given service to the Charity for

many years as volunteers and as trustees: Kristen Bullock, Rob Bullock and Elaine Sargeson. Whilst we were delighted to welcome on board a new trustee, Martyn Radcliffe, to provide new focus to our external communications, ill-health and personal circumstances caused Martyn to stand down at the end of the year.

In total 9 meetings were held during the year, 7 of those held virtually via Zoom.

All trustees gave of their time freely and no remuneration or expenses were paid to trustees during the year. Payments made to trustees as reimbursements for costs incurred by the Charity have been declared.

Public benefit

As required, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Our finances

Despite the lockdown, our work carried on throughout the year so that our regular expenses continued as usual. The cats still needed food and litter and (once veterinary practices re-opened) medical checks and treatment. Together with our sanctuary running costs and insurances, these represent our main outgoings. Whilst food and litter costs have risen, vet bills are slightly lower, mostly due to the period in early spring during which routine appointments (such as for neutering and vaccinations) were not possible.

Whilst income from local events saw a catastrophic decrease this year, our finances were saved through the efforts of a new volunteer with expertise in sourcing grants from various charitable funds and foundations. Her applications led to grants from 7 different sources, many for substantial sums and most provided for specific purposes (in particular for vet bills, pet food and for neutering). During this global pandemic and its economic consequences, these grants have been a lifeline for our charity.

We also benefited from two unsolicited major donations from charitable foundations in addition to funeral collections and donations from individuals – large and small. We continue to have monthly support from several individuals through our ‘Sponsor a Pen’ scheme and others make regular contributions, including through our Paypal account.

This year we re-evaluated the suggested donation invited when cats are adopted from us and fixed this at £65. By making clear our policy, negotiating free insurance through Agria for all adopted cats and updating our paperwork, we have improved the process from an administrative viewpoint so that despite the effects of the national restrictions, our income from adoption donations has remained stable.

Due to the Covid-19 restrictions, the physical transfer of the Charity’s accounts to the new treasurer was delayed several months due to the prohibition on meeting indoors and it was not until September that the switch was made.

During the year, we took a decision to cease the operation of a scheme that had operated in the past whereby some volunteers’ pets’ veterinary treatment was processed through the Charity’s account and a donation was made to cover the cost. It had been thought this had ended some years ago but in any event the trustees were concerned about the lack of transparency and stopped the practice.

At the start of this year, our pet food and litter orders were being paid for by one of our trustees with a personal credit card and the relevant sums were then reimbursed. We had long recognised that this was an unsatisfactory situation and this year finally managed to switch to payments made direct from the Charity’s funds.

Financial policy

The Charity aims to hold sufficient reserves to cover operating costs for two years in case fund-raising efforts should fail.

The year ahead

This year we began a process that we hoped would enable us to work towards a transition from a 'back-yard' organisation to a purpose built rescue centre. There is no doubt that our ability to work together on this has been hampered by the Covid-19 restrictions, and we have had many virtual discussions around our strategy for the future. At the end of this financial year, this is still an ongoing challenge that we have not yet resolved but are firmly committed to. We recognise that our first priority at this time is to recruit new trustees with relevant expertise to take us forward on that journey and to re-kindle our base of active volunteers and supporters.

These are challenging times but we have survived the last year intact, having maintained our rescue work and now can look ahead to the next year from a reasonably stable financial position.

Section E Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Phillip Ware</i>	<i>Sue Arnott</i>
Full name(s)	Phillip Ware	Sue Arnott
Position	Chairman	Treasurer
Date	26/04/21	

Bentham & District Pet Rescue
Charity number 1071200 - England and Wales

**Independent Examiner's Report to the Trustees
and
Statement of Accounts
for the
Year Ended 31 January 2021**

Bentham & District Pet Rescue

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Bentham & District Pet Rescue

Independent Examiner's Report from J S Andrews FCCA to the Trustees of Bentham & District Pet Rescue

In respect of the statement of accounts for the year ended 31 January 2021 on pages 7 to 12:

- Respective responsibilities of the trustees and the independent examiner

As trustees, you have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2011 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

Your responsibilities as trustees include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

As independent examiner, I have responsibilities within the following:

The Regulations.

The Act.

Directions given by the Charity Commission for England and Wales in the guidance document 'Independent Examination of Charity Accounts: Directions and Guidance for Examiners (CC32) December 2017' ('the Directions').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

My responsibilities include, but are not limited to:

Completion of an independent examination of the statement of accounts, accounting records and other relevant information.

Continued

Bentham & District Pet Rescue

Independent Examiner's Report from J S Andrews FCCA to the Trustees of Bentham & District Pet Rescue Continued

Stating whether particular matters have come to my attention in completing my independent examination of the statement of accounts, accounting records and other relevant information.

- **Basis of my independent examiner's report**

I completed an independent examination of the statement of accounts, accounting records and other relevant information in accordance with the Regulations, the Act and the Directions.

An independent examination includes the following:

A review of the statement of accounts, accounting records and other relevant information, and a comparison of those items.

Consideration of any unusual items included in the statement of accounts, accounting records and other relevant information, and seeking explanations from the trustees regarding such matters.

An independent examination is a form of external scrutiny that provides a limited check on specific matters. An independent examination does not provide all the evidence that is required in an audit. Consequently, I do not express an audit opinion on the statement of accounts, accounting records and other relevant information, and neither do I express an opinion on whether the statement of accounts shows a true and fair view. My independent examiner's report is limited to those matters contained in the following statement:

- **Independent examiner's statement**

In completing my independent examination of the statement of accounts, accounting records and other relevant information, none of the following came to my attention:

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare sufficient accounting records and other relevant information in accordance with the Regulations and the Act has not been met.

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare a statement of accounts from the accounting records and other relevant information in accordance with the Regulations, the Act and the SORP has not been met.

Any matters to which, in my opinion, attention should be drawn to enable a proper understanding of the statement of accounts to be reached.

JS Andrews

J S Andrews FCCA
J S Andrews & Co
Chartered Certified Accountants
22 Dalesview Close
Clapham
North Yorkshire
LA2 8RP

20 April 2021

Bentham & District Pet Rescue

**Accountants' Report from J S Andrews & Co Chartered Certified Accountants
to the
Trustees of Bentham & District Pet Rescue**

In respect of the statement of accounts for the year ended 31 January 2021 on pages 7 to 12:

As trustees, you have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2011 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

Your responsibilities as trustees include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

To assist you with your responsibilities as trustees and in accordance with your instructions, we have prepared the statement of accounts on your behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist you with your responsibilities as trustees and in accordance with your instructions, we have completed an independent examination of the statement of accounts, accounting records and other relevant information. The independent examiner's report is on pages 1 and 2.

Our work on your behalf to assist you with your responsibilities as trustees is based on the accounting records and other relevant information that you have made available to us.

We have relied on the accounting records and other relevant information that you have made available to us as being true, correct and complete.

Our work on your behalf to assist you with your responsibilities as trustees is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

Continued

Bentham & District Pet Rescue

**Accountants' Report from J S Andrews & Co Chartered Certified Accountants
to the
Trustees of Bentham & District Pet Rescue
Continued**

To the fullest extent within laws and regulations, we do not accept responsibility to any third parties for our work relating to the statement of accounts or for this report.

The statement of accounts and this report have been prepared only for your use as trustees and for information contained therein to be sent to the Charities Commission for England and Wales.

JS Andrews & Co

J S Andrews & Co
Chartered Certified Accountants
22 Dalesview Close
Clapham
North Yorkshire
LA2 8RP

20 April 2021

Bentham & District Pet Rescue

**Declaration from the Trustees of Bentham & District Pet Rescue
to
J S Andrews & Co Chartered Certified Accountants**

In respect of the statement of accounts for the year ended 31 January 2021 on pages 7 to 12:

We approve the statement of accounts.

We acknowledge that, as trustees, we have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2011 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

We acknowledge that, as trustees, our responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, financial records and other relevant information.

To assist us with our responsibilities as trustees, we have instructed you to prepare the statement of accounts on our behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist us with our responsibilities as trustees, we have instructed you to complete an independent examination of the statement of accounts, accounting records and other relevant information.

We confirm that an audit or any other examination or review of the statement of accounts, accounting records and other relevant information is not required.

We have made available to you all accounting records and other relevant information necessary to enable you complete your work on our behalf to assist us with our responsibilities as trustees.

The accounting records and other relevant information that we have made available to you are true, correct and complete.

Continued

Bentham & District Pet Rescue

**Declaration from the Trustees of Bentham & District Pet Rescue
to
J S Andrews & Co Chartered Certified Accountants
Continued**

We acknowledge that your work on our behalf to assist us with our responsibilities as trustees is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

We acknowledge that, to the fullest extent within laws and regulations, you do not accept responsibility to any third parties for your work relating to the statement of accounts or for your report on pages 3 and 4.

We acknowledge that the statement of accounts and your report on pages 3 and 4 have been prepared only for our use as trustees and for information contained therein to be sent to the Charities Commission for England and Wales.

Signed on behalf of the trustees:



P Ware
Trustee and chairperson

20 April 2021



S Arnott
Trustee and treasurer

20 April 2021

Bentham & District Pet Rescue

Statement of Financial Activities for the Year Ended 31 January 2021

	Note	2021	2020
		£	£
Unrestricted funds - income	1 and 3		
Donations and grants			
Animal adoptions		3,895	3,005
Veterinary		2,228	2,671
Cat pens		765	870
Gift aid		-	2,091
Miscellaneous		12,352	5,328
Coffee mornings		45	2,904
Quizzes and raffles		48	1,636
Calendars and cards		391	1,294
Miscellaneous sales		73	149
Donated professional services		850	500
Insurance commission		64	52
Interest		141	451
Transfer from restricted funds		-	3,500
		<hr/>	<hr/>
		20,852	24,451
		<hr/>	<hr/>
Unrestricted funds - expenditure	1 and 3		
Veterinary		2,442	14,941
Housing		2,568	2,074
Food and litter		2,436	2,850
Miscellaneous fund raising		391	1,031
Electricity		329	226
Repairs, renewals and miscellaneous equipment		344	179
Travelling		649	802
Telecommunications		625	625
Postage and stationery		58	67
Accountancy fee (waived)		675	500
Independent examiner's fee (waived)		175	-
Legal fee		399	-
Insurance		799	823
Transaction charges		107	-
Conference fee		225	-
Meetings		-	119
Donations		-	250
Gifts		75	89
Depreciation of equipment		1,344	629
		<hr/>	<hr/>
		13,641	25,205
		<hr/>	<hr/>
Unrestricted funds - net surplus (deficit)		7,211	(754)
		<hr/>	<hr/>

Continued

Bentham & District Pet Rescue**Statement of Financial Activities for the Year Ended 31 January 2021**
Continued

	Note	2021	2020
		£	£
Unrestricted funds - summary	3		
Brought forward		64,883	65,637
Net surplus (deficit)		7,211	(754)
		<hr/>	<hr/>
Carried forward		72,094	64,883
		<hr/>	<hr/>
Restricted funds - income	1 and 4		
Donations and grants		13,630	3,500
		<hr/>	<hr/>
Restricted funds - expenditure	1 and 4		
Veterinary		8,172	-
Food and litter		600	-
Transfer to unrestricted funds		-	3,500
		<hr/>	<hr/>
		8,772	3,500
		<hr/>	<hr/>
Restricted funds - net surplus		4,858	-
		<hr/>	<hr/>
Restricted funds - summary	4		
Brought forward		-	-
Net surplus		4,858	-
		<hr/>	<hr/>
Carried forward		4,858	-
		<hr/>	<hr/>

Bentham & District Pet Rescue

Balance Sheet at 31 January 2021

	Note	2021	2020
		£	£
Fixed assets			
Equipment	1 and 2	6,579	6,343
Current assets	1		
Debtors		514	421
Prepayments		10	29
Paypal account		5,289	-
Building society account		57,792	55,195
Bank account		7,300	3,737
Cash		316	1 146
		<hr/>	<hr/>
		71,221	60,528
		<hr/>	<hr/>
Creditors	1		
Amounts falling due within one year:			
Creditors		721	1,923
Accruals		127	65
		<hr/>	<hr/>
		848	1,988
		<hr/>	<hr/>
Net current assets		70,373	58,540
		<hr/>	<hr/>
Total net assets		76,952	64,883
		<hr/>	<hr/>
Capital and reserves			
Unrestricted funds	3	72,094	64,883
Restricted funds	4	4,858	-
		<hr/>	<hr/>
		76,952	64,883
		<hr/>	<hr/>

On behalf of the trustees, we approve the statement of accounts on pages 7 to 12:



P Ware
Trustee and chairperson

20 April 2021



S Arnott
Trustee and treasurer

20 April 2021

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2021

1 Accounting policies

Basis of preparation of statement of accounts

The statement of accounts is prepared in accordance with:

The historical cost convention.

The Charities (Accounts and Reports) Regulations 2008.

The Charities Act 2011.

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019.

Income

Accounting policy applied to all income:

All income is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

Control over the rights or other access to the economic benefits relating to the income has passed to the charity.

It is probable the economic benefits relating to the income will pass to the charity.

The monetary value of the economic benefits relating to the income and any costs incurred relating to the transactions can be measured reliably.

Accounting policies applied to specific transactions:

Donated goods for sale are included in the statement of accounts at the monetary value realised when sold or disposed of.

Donated facilities, goods or services for use by the charity are included in the statement of accounts at a reliable estimate of their monetary value where information is available to calculate such an estimate.

The monetary value of volunteer help is not included in the statement of accounts. Information relating to volunteer help is included in the trustees' annual report.

Debtors are included in the statement of accounts at the amounts the charity anticipates it will receive in respect of debts owed to it at the balance sheet date.

Prepayments are included in the statement of accounts at the amounts the charity has paid in advance for goods or services not yet received by it at the balance sheet date.

Expenditure

Accounting policy applied to all expenditure:

All expenditure is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2021

Continued

A present legal or constructive obligation exists as a result of a past event that commits the charity to the expenditure.

It is probable the economic benefits relating to the obligation will pass from the charity.

The monetary value of the economic benefits relating to the obligation can be measured reliably.

Accounting policies applied to specific transactions:

Equipment is included in the statement of accounts at cost less depreciation and impairment.

Depreciation of equipment is included in the statement of accounts at a rate calculated to write off the cost of equipment, less its estimated residual value, on a straight line basis over the expected useful economic life of the equipment.

€ Impairment of equipment is considered at each balance sheet date.

Creditors and accruals are included in the statement of accounts at the amounts the charity anticipates it will pay in respect of debts owed for goods or services received by it at the balance sheet date.

2 Equipment

	2021	2020
	£	£
Cost:		
Brought forward	6,972	-
Acquisitions	1,580	6,972
	<hr/>	<hr/>
Carried forward	8,552	6,972
	<hr/>	<hr/>
Depreciation:		
Brought forward	629	-
Provision	1,344	629
	<hr/>	<hr/>
Carried forward	1,973	629
	<hr/>	<hr/>
Written down value:		
Carried forward	6,579	6,343
	<hr/>	<hr/>

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2021

Continued

3 Unrestricted funds

The charity's unrestricted funds are available for application by the trustees at their discretion to further any of the charity's objectives.

The charity's main objectives are:

To relieve the suffering of dogs, cats and other pet animals in Bentham and district which are in need of care and attention and in particular by facilitating the care and re-homing of such animals.

To offer financial assistance to pensioners who are unable to afford kennel or veterinary costs for their pets.

4 Restricted funds

The charity's restricted funds are available for application by the trustees in accordance with the restrictions placed thereon by the benefactors of the donations and grants which form the restricted funds.

The restrictions are that the restricted funds must be used to defray veterinary and food costs related to the charity's main objectives.

5 Trustees' remuneration, benefits and expenses

There were no trustees' remuneration, benefits or expenses arising from employments or offices with the charity during the year ended 31 January 2021.

6 Related party transactions

The charity received from volunteers the benefit of free use of land upon which to conduct its activities. It has not been practicable to place a reliable monetary value on the economic benefits to the charity relating to the use of that land.

7 Going concern

The trustees are of the opinion there are no material uncertainties regarding the charity's ability to continue as a going concern for a period of at least one year from the date of approval of the statement of accounts.

Bentham & District Pet Rescue
Charity number 1071200 - England and Wales

**Independent Examiner's Report to the Trustees
and
Statement of Accounts
for the
Year Ended 31 January 2021**

Bentham & District Pet Rescue

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Bentham & District Pet Rescue

Independent Examiner's Report from J S Andrews FCCA to the Trustees of Bentham & District Pet Rescue

In respect of the statement of accounts for the year ended 31 January 2021 on pages 7 to 12:

- Respective responsibilities of the trustees and the independent examiner

As trustees, you have responsibilities within the following:

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The Charities Act 2011 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

Your responsibilities as trustees include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

As independent examiner, I have responsibilities within the following:

The Regulations.

The Act.

Directions given by the Charity Commission for England and Wales in the guidance document 'Independent Examination of Charity Accounts: Directions and Guidance for Examiners (CC32) December 2017' ('the Directions').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

My responsibilities include, but are not limited to:

Completion of an independent examination of the statement of accounts, accounting records and other relevant information.

Continued

Bentham & District Pet Rescue

Independent Examiner's Report from J S Andrews FCCA to the Trustees of Bentham & District Pet Rescue Continued

Stating whether particular matters have come to my attention in completing my independent examination of the statement of accounts, accounting records and other relevant information.

- **Basis of my independent examiner's report**

I completed an independent examination of the statement of accounts, accounting records and other relevant information in accordance with the Regulations, the Act and the Directions.

An independent examination includes the following:

A review of the statement of accounts, accounting records and other relevant information, and a comparison of those items.

Consideration of any unusual items included in the statement of accounts, accounting records and other relevant information, and seeking explanations from the trustees regarding such matters.

An independent examination is a form of external scrutiny that provides a limited check on specific matters. An independent examination does not provide all the evidence that is required in an audit. Consequently, I do not express an audit opinion on the statement of accounts, accounting records and other relevant information, and neither do I express an opinion on whether the statement of accounts shows a true and fair view. My independent examiner's report is limited to those matters contained in the following statement:

- **Independent examiner's statement**

In completing my independent examination of the statement of accounts, accounting records and other relevant information, none of the following came to my attention:

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare sufficient accounting records and other relevant information in accordance with the Regulations and the Act has not been met.

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare a statement of accounts from the accounting records and other relevant information in accordance with the Regulations, the Act and the SORP has not been met.

Any matters to which, in my opinion, attention should be drawn to enable a proper understanding of the statement of accounts to be reached.

JS Andrews

J S Andrews FCCA
J S Andrews & Co
Chartered Certified Accountants
22 Dalesview Close
Clapham
North Yorkshire
LA2 8RP

20 April 2021

Bentham & District Pet Rescue

**Accountants' Report from J S Andrews & Co Chartered Certified Accountants
to the
Trustees of Bentham & District Pet Rescue**

In respect of the statement of accounts for the year ended 31 January 2021 on pages 7 to 12:

As trustees, you have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2011 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

Your responsibilities as trustees include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

To assist you with your responsibilities as trustees and in accordance with your instructions, we have prepared the statement of accounts on your behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist you with your responsibilities as trustees and in accordance with your instructions, we have completed an independent examination of the statement of accounts, accounting records and other relevant information. The independent examiner's report is on pages 1 and 2.

Our work on your behalf to assist you with your responsibilities as trustees is based on the accounting records and other relevant information that you have made available to us.

We have relied on the accounting records and other relevant information that you have made available to us as being true, correct and complete.

Our work on your behalf to assist you with your responsibilities as trustees is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

Continued

Bentham & District Pet Rescue

**Accountants' Report from J S Andrews & Co Chartered Certified Accountants
to the
Trustees of Bentham & District Pet Rescue
Continued**

To the fullest extent within laws and regulations, we do not accept responsibility to any third parties for our work relating to the statement of accounts or for this report.

The statement of accounts and this report have been prepared only for your use as trustees and for information contained therein to be sent to the Charities Commission for England and Wales.

JS Andrews & Co

J S Andrews & Co
Chartered Certified Accountants
22 Dalesview Close
Clapham
North Yorkshire
LA2 8RP

20 April 2021

Bentham & District Pet Rescue

**Declaration from the Trustees of Bentham & District Pet Rescue
to
J S Andrews & Co Chartered Certified Accountants**

In respect of the statement of accounts for the year ended 31 January 2021 on pages 7 to 12:

We approve the statement of accounts.

We acknowledge that, as trustees, we have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2011 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

We acknowledge that, as trustees, our responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, financial records and other relevant information.

To assist us with our responsibilities as trustees, we have instructed you to prepare the statement of accounts on our behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist us with our responsibilities as trustees, we have instructed you to complete an independent examination of the statement of accounts, accounting records and other relevant information.

We confirm that an audit or any other examination or review of the statement of accounts, accounting records and other relevant information is not required.

We have made available to you all accounting records and other relevant information necessary to enable you complete your work on our behalf to assist us with our responsibilities as trustees.

The accounting records and other relevant information that we have made available to you are true, correct and complete.

Continued

Bentham & District Pet Rescue

**Declaration from the Trustees of Bentham & District Pet Rescue
to
J S Andrews & Co Chartered Certified Accountants
Continued**

We acknowledge that your work on our behalf to assist us with our responsibilities as trustees is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

We acknowledge that, to the fullest extent within laws and regulations, you do not accept responsibility to any third parties for your work relating to the statement of accounts or for your report on pages 3 and 4.

We acknowledge that the statement of accounts and your report on pages 3 and 4 have been prepared only for our use as trustees and for information contained therein to be sent to the Charities Commission for England and Wales.

Signed on behalf of the trustees:



P Ware
Trustee and chairperson

20 April 2021



S Arnott
Trustee and treasurer

20 April 2021

Bentham & District Pet Rescue

Statement of Financial Activities for the Year Ended 31 January 2021

	Note	2021	2020
		£	£
Unrestricted funds - income	1 and 3		
Donations and grants			
Animal adoptions		3,895	3,005
Veterinary		2,228	2,671
Cat pens		765	870
Gift aid		-	2,091
Miscellaneous		12,352	5,328
Coffee mornings		45	2,904
Quizzes and raffles		48	1,636
Calendars and cards		391	1,294
Miscellaneous sales		73	149
Donated professional services		850	500
Insurance commission		64	52
Interest		141	451
Transfer from restricted funds		-	3,500
		<hr/>	<hr/>
		20,852	24,451
		<hr/>	<hr/>
Unrestricted funds - expenditure	1 and 3		
Veterinary		2,442	14,941
Housing		2,568	2,074
Food and litter		2,436	2,850
Miscellaneous fund raising		391	1,031
Electricity		329	226
Repairs, renewals and miscellaneous equipment		344	179
Travelling		649	802
Telecommunications		625	625
Postage and stationery		58	67
Accountancy fee (waived)		675	500
Independent examiner's fee (waived)		175	-
Legal fee		399	-
Insurance		799	823
Transaction charges		107	-
Conference fee		225	-
Meetings		-	119
Donations		-	250
Gifts		75	89
Depreciation of equipment		1,344	629
		<hr/>	<hr/>
		13,641	25,205
		<hr/>	<hr/>
Unrestricted funds - net surplus (deficit)		7,211	(754)
		<hr/>	<hr/>

Continued

Bentham & District Pet Rescue

Statement of Financial Activities for the Year Ended 31 January 2021 Continued

	Note	2021	2020
		£	£
Unrestricted funds - summary	3		
Brought forward		64,883	65,637
Net surplus (deficit)		7,211	(754)
		<hr/>	<hr/>
Carried forward		72,094	64,883
		<hr/>	<hr/>
Restricted funds - income	1 and 4		
Donations and grants		13,630	3,500
		<hr/>	<hr/>
Restricted funds - expenditure	1 and 4		
Veterinary		8,172	-
Food and litter		600	-
Transfer to unrestricted funds		-	3,500
		<hr/>	<hr/>
		8,772	3,500
		<hr/>	<hr/>
Restricted funds - net surplus		4,858	-
		<hr/>	<hr/>
Restricted funds - summary	4		
Brought forward		-	-
Net surplus		4,858	-
		<hr/>	<hr/>
Carried forward		4,858	-
		<hr/>	<hr/>

Bentham & District Pet Rescue

Balance Sheet at 31 January 2021

	Note	2021	2020
		£	£
Fixed assets			
Equipment	1 and 2	6,579	6,343
Current assets	1		
Debtors		514	421
Prepayments		10	29
Paypal account		5,289	-
Building society account		57,792	55,195
Bank account		7,300	3,737
Cash		316	1 146
		<hr/>	<hr/>
		71,221	60,528
		<hr/>	<hr/>
Creditors	1		
Amounts falling due within one year:			
Creditors		721	1,923
Accruals		127	65
		<hr/>	<hr/>
		848	1,988
		<hr/>	<hr/>
Net current assets		70,373	58,540
		<hr/>	<hr/>
Total net assets		76,952	64,883
		<hr/>	<hr/>
Capital and reserves			
Unrestricted funds	3	72,094	64,883
Restricted funds	4	4,858	-
		<hr/>	<hr/>
		76,952	64,883
		<hr/>	<hr/>

On behalf of the trustees, we approve the statement of accounts on pages 7 to 12:



P Ware
Trustee and chairperson

20 April 2021



S Arnott
Trustee and treasurer

20 April 2021

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2021

1 Accounting policies

Basis of preparation of statement of accounts

The statement of accounts is prepared in accordance with:

The historical cost convention.

The Charities (Accounts and Reports) Regulations 2008.

The Charities Act 2011.

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019.

Income

Accounting policy applied to all income:

All income is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

Control over the rights or other access to the economic benefits relating to the income has passed to the charity.

It is probable the economic benefits relating to the income will pass to the charity.

The monetary value of the economic benefits relating to the income and any costs incurred relating to the transactions can be measured reliably.

Accounting policies applied to specific transactions:

Donated goods for sale are included in the statement of accounts at the monetary value realised when sold or disposed of.

Donated facilities, goods or services for use by the charity are included in the statement of accounts at a reliable estimate of their monetary value where information is available to calculate such an estimate.

The monetary value of volunteer help is not included in the statement of accounts. Information relating to volunteer help is included in the trustees' annual report.

Debtors are included in the statement of accounts at the amounts the charity anticipates it will receive in respect of debts owed to it at the balance sheet date.

Prepayments are included in the statement of accounts at the amounts the charity has paid in advance for goods or services not yet received by it at the balance sheet date.

Expenditure

Accounting policy applied to all expenditure:

All expenditure is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2021

Continued

A present legal or constructive obligation exists as a result of a past event that commits the charity to the expenditure.

It is probable the economic benefits relating to the obligation will pass from the charity.

The monetary value of the economic benefits relating to the obligation can be measured reliably.

Accounting policies applied to specific transactions:

Equipment is included in the statement of accounts at cost less depreciation and impairment.

Depreciation of equipment is included in the statement of accounts at a rate calculated to write off the cost of equipment, less its estimated residual value, on a straight line basis over the expected useful economic life of the equipment.

• Impairment of equipment is considered at each balance sheet date.

Creditors and accruals are included in the statement of accounts at the amounts the charity anticipates it will pay in respect of debts owed for goods or services received by it at the balance sheet date.

2 Equipment

	2021	2020
	£	£
Cost:		
Brought forward	6,972	-
Acquisitions	1,580	6,972
	<hr/>	<hr/>
Carried forward	8,552	6,972
	<hr/>	<hr/>
Depreciation:		
Brought forward	629	-
Provision	1,344	629
	<hr/>	<hr/>
Carried forward	1,973	629
	<hr/>	<hr/>
Written down value:		
Carried forward	6,579	6,343
	<hr/>	<hr/>

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2021

Continued

3 Unrestricted funds

The charity's unrestricted funds are available for application by the trustees at their discretion to further any of the charity's objectives.

The charity's main objectives are:

To relieve the suffering of dogs, cats and other pet animals in Bentham and district which are in need of care and attention and in particular by facilitating the care and re-homing of such animals.

To offer financial assistance to pensioners who are unable to afford kennel or veterinary costs for their pets.

4 Restricted funds

The charity's restricted funds are available for application by the trustees in accordance with the restrictions placed thereon by the benefactors of the donations and grants which form the restricted funds.

The restrictions are that the restricted funds must be used to defray veterinary and food costs related to the charity's main objectives.

5 Trustees' remuneration, benefits and expenses

There were no trustees' remuneration, benefits or expenses arising from employments or offices with the charity during the year ended 31 January 2021.

6 Related party transactions

The charity received from volunteers the benefit of free use of land upon which to conduct its activities. It has not been practicable to place a reliable monetary value on the economic benefits to the charity relating to the use of that land.

7 Going concern

The trustees are of the opinion there are no material uncertainties regarding the charity's ability to continue as a going concern for a period of at least one year from the date of approval of the statement of accounts.