

ANNUAL REPORT FOR YEAR 2023-2024



Trustees' Annual Report for the period

Period start date			Period end date		
Day 01	Month 02	Year 2023	Day 31	Month 01	Year 2024
From			To		

Section A

Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

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	Phillip Ware	Chairman		Appointed by members at AGM
2	Joanne Hall	Secretary		Appointed by members at AGM
3	Sue Arnott	Treasurer		Appointed by members at AGM
4	Pat Roberts			Appointed by members at AGM
5	Carolyn Linney (Ellis)			Appointed by members at AGM
6	Kath Threlkeld			Appointed by members at AGM
7	Julia Hargreaves			Appointed by members at AGM
8	Ingrid Ellershaw			Appointed by members at AGM
9	Tanith Staveley			Appointed by members at AGM
	Val Marshall	Honorary President	Ceased to act as trustee on 16 March 2020 but retained honorary position	

Names and addresses of advisers

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

* Subsequent to 31 January 2024, Bentham and District Pet Rescue applied to the Charity Commission for, and was successful in requesting, a change in charitable status to a charitable incorporated organisation (CIO) with registration number 1209722.

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document

Constitution dated 6 July 1998 updated at AGM 16 March 2020

How the charity is constituted

Unincorporated Association* (see footnote on previous page)

Trustee selection methods

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

Since we began in 1998, our charity, Bentham and District Pet Rescue, has relied on volunteers and supporters for every aspect of its work. In this, our twenty-fifth year, we value our team and the numerous people who help us more than ever. These are challenging times in the voluntary sector and finding people willing to spare time and resources for a charity, particularly one focussed on pets, can be difficult. However those who are prepared to do so are prized and have made us the modestly successful organisation we have become.

We are still on that journey from the small scale operation begun by our founder and developed by three subsequent volunteers, each hosting a rescue centre within their gardens. We remain indebted to Val Marshall, Pat Roberts, Pam Whitehead and Louise Pauley for helping to move the organisation forward, step by step, towards the stage we are now.

Whilst we no longer have a rescue centre, it remains our ambition to establish a permanent base, but meanwhile we have morphed our operations into one of co-ordinated fostering. This is a continual learning process for us all but we have had many successes this year not least having rehomed a total of 74 cats and kittens!

Although we are a charity that aims to help cats, dogs and other pet animals, our ability to take animals into our care has generally been limited to cats (with the occasional rabbit, ferret and guinea pig along the way). Physically accommodating rescue cats within an individual's home is more discreet than with dogs, and it continues to be more practical to operate on this basis when reliant on fosterers.

This focus on cats has created a degree of confusion amongst some members of the public enquiring about our services given our title as a "Pet Rescue". Inevitably this means that anyone who approaches us for direct help in rehoming a dog is referred to one of our neighbouring rescue charities with well-established centres for all types of pet. We have debated this issue many times and have resolved to move forward the first of our two charitable objects by introducing a new

operational name for our hands-on rehoming work: 'Dales Cat Rescue' will be launched once our current charitable status is upgraded to a charitable incorporated organisation (CIO), a process that is now underway.

To summarise the 12 months to 31 January 2024, this has been a year of consolidation in terms of our cat fostering operations, preparation in terms of our plans for the future, and appreciation of the tremendous efforts our volunteers put into ensuring the charity's success.

Our activities during the year

Last year we identified our top priority in terms of future planning being to start the process of transitioning to a more sustainable status for our charity. To continue as an unincorporated association will limit our development and we recognise the need to underpin our future work by being on a more steadfast legal basis. To assist us in the process of change, we have appointed a solicitor specialising in work with charities (Helen Harvie of H3 Solicitors) and we are pleased to report that the process of establishing Bentham and District Pet Rescue as a CIO has begun.

Tying up loose ends from the planned closure of our last rescue centre in 2022, last year we offered our small wooden building to a number of local animal rescue charities. This eventually found a home with Wolfwood – a dog and wildlife rescue charity near Lancaster. Two large animal holding cages went to Craven Wildlife and now house rescued owls.

Meanwhile the charity's day to day work has continued throughout the last 12 months.

Through a team of nine fosterers (located in Paythorne, Settle, Helwith Bridge, Austwick, Eldroth, High Bentham, Kirkby Lonsdale and Crooklands) and co-ordinated by a team of seven (mostly trustees), we have evolved a successful system for admitting cats, allocating them to a fosterer to attend to their care until new potential homes are found through our website and Facebook appeals. A small team of home-checkers are on hand to visit potential adopters before we place a cat with them, on occasion by relying on a virtual visit where the adopter is some distance away.

By reviewing our processes regularly, we have refined our paperwork so that, besides adoptions, we have a reliable system for recording other aspects of our work such as trapping, neutering and releasing cats, or assisting with stray cats or (sadly) euthanising seriously ill free-living cats. This has been made much easier through the use of specialist software (ANILOG) that enables us to keep track of cats currently in foster care, a historical record of rehomed cats, potential adopters and produce other statistics. This is a regular expense to the charity but it has proved itself invaluable and the charity is grateful to trustee Dr Julia Hargreaves for her expertise and perseverance with this system.

Because teamwork has been the essence of our work this year, at our AGM we decided against awarding our 'Marion Casey Volunteer of the Year Award' as to single any one person out from the rest didn't seem fair. With our key co-ordinator, trustee Carolyn Linney, taking time out this year for maternity leave, her roles have been split between other trustees with Julia Hargreaves, Tanith Staveley, Pat Roberts and Sue Arnott all taking on additional tasks. Beside those people who have helped with the fostering project, others have assisted with the local coffee mornings and afternoon teas held this year to raise funds. To show how much we value this support, we held a post-Christmas lunch quiz for our volunteers, celebrating both our people and our collective achievements.

We still have continued support from our two local veterinary practices: Dalehead Vets at Settle and Westmorland Vets at Kirkby Lonsdale and, as always, we are extremely grateful for the help they give us, not just in discounting their charges for the charity's cats but also in referring to us special cases of pet owners in financial difficulty needing assistance with bills for urgent veterinary treatment.

Our achievements

As noted above, we have been successful in re-homing a total of **28 cats and 46 kittens** during the last 12 months – 24 more than the previous year.

Of particular note in 2023 is the sad case of a thin cat seen looking for food and shelter in a garden in Hellifield. The residents were concerned that she looked to have a poorly eye and contacted us for help. The cat was eventually trapped and brought to our local vets for attention and taken into care with one of our fosterers. With a terrible eye injury, she was referred to a specialist veterinary eye hospital in Penrith. It transpired that the cat we named Ebony had been shot in the eye, with the air gun pellet still lodged in her neck. Thankfully, after having the eye removed, she made a good

recovery and has since been adopted by her fosterer. However the treatment left the charity with a bill approaching £2000 but through a crowd-funding appeal set up by trustee, Tanith Staveley, we quickly reached that sum to cover our costs.

We currently support 3 cats in permanent foster care - Mia, Rose Marie and Lucy – most of whom are elderly cats with medical problems or conditions who are unlikely to be adopted, but we said goodbye to Ruby in August. We also continue to support a colony of (neutered) cats that live on the allotments at Settle, providing food and worm treatment to the cats with the help of local volunteers, Kevin and Andy.

In the summer we part-funded the setting up of a catio facility adjoining one of our volunteer's garage which has enabled her to foster up to 4 cats at one time which has increased the number we can accommodate. Otherwise, all our fosterers provide temporary accommodation for our cats and/or kittens without charge to the organisation although any out of pocket expenses are covered and food and litter provided.

We had hoped to set up a local scheme to encourage cat neutering by offering to subsidise veterinary costs and thereby tackle the never ending problem of unwanted kittens. However, having looked into schemes previously run by other pet rescue charities, the difficulties of means-testing applicants proved prohibitive. Even so, referrals through Dalehead Vets have led to us part-funding 10 stray, farm or feral cats during the year (in line with our agreed policy).

Our volunteer admissions manager, James Annan, has developed some expertise in trapping feral cats for neutering and release and we are most grateful for his assistance.

This year we have had no direct requests for help with vet bills from 'pensioners in financial hardship' although we continue to remind our vets that the fund is available if needed. However we have supported two pensioners in High Bentham with their aging cats on the basis of a commitment given some years ago.

Our trustees

Three new trustees were appointed this year. All existing trustees were re-elected at the AGM on 26 September 2023 held at Bentham Golf Club but with some members attending virtually via Googlemeet. We have trustees from as far afield as Farnhill near Skipton, Newton by Bowland near Clitheroe and Ulverston in Cumbria.

As in the previous year, all our trustee meetings have been held virtually, in May, August, October and January. This continues to be the most practical and efficient way to bring together people who live some distance apart for discussion, updates and for decision-making.

In April 2023, one of our trustees accepted an invitation from Battersea Cats and Dogs Home to attend a small cat rescue workshop held in Birmingham. It proved to be a valuable exchange of experiences and challenges facing all rescues like ours and we look forward to participating in other similar events and training opportunities presented by the Battersea Academy in future.

Despite the continuing (and sometimes heavy) commitment, all trustees gave of their time freely and no remuneration was paid to any during the year. Payments made to trustees as reimbursements for direct costs incurred by the charity have been declared in our annual accounts. As required, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Our finances

As stated in our previous report, in January 2023 the trustees agreed to raise our 'adoption fee' (re-categorised from our previous 'minimum donation for adoption') to £100 per cat or kitten in line with other local rescue charities. However we recognise that, for many of the cats that come into our care, this sum does not cover our expenditure on that animal. Nevertheless, the amount generated through the rehoming process for 2023-2024 is above that for the previous year.

Whilst we no longer incur the running costs of a rescue centre, our regular outgoings now include rent for storage space in High Bentham, a facility that enables us to store our 5 cat traps and numerous cat carriers, litter trays, scratch posts bedding and cat toys – most of which have been donated over the years. In addition we store food and litter here, both

that specifically purchased to supply our cat fosterers and food donated by supporters through collecting bins in three local supermarkets.

The cost of food and litter, veterinary checks and treatment continue to represent our main outgoings. All these costs have risen considerably although our insurance premium has reduced slightly.

This year we have not received any legacies or funeral collections and have benefited from far fewer major donations from charitable trusts focussed on animal welfare. That has reduced our income significantly although local fund-raising events, regular supporters who make monthly donations and other incidental gifts continue to provide a main-stay. Our commission from Agria Insurance has increased*, as has the interest earned on our cash deposits.

We held 6 coffee mornings and afternoon teas this year, providing us with good support from the local community if not huge sums of money. Despite raising modest amounts for a lot of hard work, we recognise the value of local events in terms of raising awareness of our work.

Sales of Christmas cards were successful once again and we are indebted to Westmorland Vets, Bentham Post Office, Wholesome Bee and the Pet Shop in Settle for selling these on the charity's behalf. We are also grateful to a number of small businesses in the area who host the Charity's collecting cans for small change throughout the year.

Other online fund-raising schemes like Easyfundraising, Paypal Giving Fund, Amazon Smile (*closed in 2023*) and our Amazon Wishlist continue to bring in money and other goods, and once again we have benefitted from vouchers for Pets at Home through its *Lifelines* scheme.

As at 31 January 2024, the Charity holds reserves of £142,261, none of which is restricted. It continues to be our intention that the Charity should hold sufficient reserves to cover operating costs for two years in case fund-raising efforts should fail. Our estimate is that £25k per annum should be set aside for this. It is intended that funds over and above this operating reserve should form our 'building fund' to enable us to secure a new site on which to establish a permanent cat rescue centre.

** (Free pet insurance for 5 weeks is offered for all cats adopted from us, bringing us a small commission if the policy is maintained.)*

The year ahead

We regarded last year as the start of a new chapter in our evolution. This year has seen us take a further step in that process of change.

After a history of working from a succession of rescue centres sited in the gardens of volunteers and reliant on that one key host to co-ordinate all practical work, 2023-24 saw us switch to a more team-based approach. The care of our cats is now managed by a team of foster carers and we share responsibility for co-ordination of the fostering scheme. This continues to demand a huge commitment from certain key individuals but the system has been working well and we anticipate it being improved further during the forth-coming year.

We anticipate (at last) changing our charitable status to a CIO (charitable incorporated organisation) to open up the possibility of appointing a part-time paid manager to co-ordinate our operations and to bid for funds to support this. Although the charity's name and aims will not change, we plan to manage the operational side of our business under a new banner – Dales Cat Rescue. We hope this will better represent the hands-on work we do, having the capacity to help cats only and to avoid the perception that we are concerned only with pets in Bentham.



The year ahead will be committed to bringing about that step change whilst reviewing and improving our new fostering processes.

As this happens, we will need to reinvigorate communications with our supporters, both local and online, and to seek out additional committed volunteers and, most essentially, new trustees to take the charity positively into the future.

Section E Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Phillip Ware	Sue Arnott
Position	Chairman	Treasurer

Date

4/10/24

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

**Statement of Accounts
for the
Year Ended 31 January 2024**

J S Andrews & Co
Chartered Certified Accountants

22 Dalesview Close
Clapham
Lancaster
North Yorkshire
LA2 8RP

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 2024 on pages 8 to 15:

- Responsibilities of the trustees

As trustees, you have responsibilities within the following:

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

The Charities Act 2022 ('the Act').

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

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

As trustees, your 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, accounting records and other relevant information.

- Responsibilities of the independent examiner

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.

Continued

Bentham & District Pet Rescue

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

As independent examiner, my responsibilities include, but are not limited to:

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

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 items.

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. Therefore, 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.

Continued

Bentham & District Pet Rescue

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

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

This report has been prepared only for your use as trustees and to be sent to the Charity Commission for England and Wales.


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

12 September 2024

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 2024 on pages 8 to 15:

As trustees, you have responsibilities within the following:

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

The Charities Act 2022 ('the Act').

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

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

As trustees, your 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, accounting records and other relevant information.

To assist you with your responsibilities 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 and in accordance with your instructions, we have completed an independent examination of the statement of accounts, accounting records and other relevant information that you have made available to us, in accordance with the independent examiner's report on pages 1 to 3.

We have completed our work on your behalf from 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. Other than the procedures explained in the independent examiner's report on pages 1 to 3, we have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information that you have made available to us, and our work relating thereto has not been designed to identify significant errors or weaknesses therein. Therefore, other than the independent examiner's report on pages 1 to 3, we do not give any comment on the statement of accounts or the accounting records and other relevant information that you have made available to us.

Continued

Bentham & District Pet Rescue

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

Our work on your behalf is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

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 Charity Commission for England and Wales.



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

12 September 2024

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 2024 on pages 8 to 15 :

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 2022 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) 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, 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, we have instructed you to complete an independent examination of the statement of accounts, accounting records and other relevant information that we have made available to you, in accordance with the independent examiner's report on pages 1 to 3.

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.

Continued

Bentham & District Pet Rescue

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


The accounting records and other relevant information that we have made available to you are true, correct and complete. We acknowledge that, other than the procedures explained in the independent examiner's report on pages 1 to 3, you have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information that we have made available to you, and your work relating thereto has not been designed to identify significant errors or weaknesses therein. We acknowledge that, therefore, other than the independent examiner's report on pages 1 to 3, you do not give any comment on the statement of accounts or the accounting records and other relevant information that we have made available to you.

We acknowledge that your work on our behalf 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 the reports on pages 1 to 5.

We acknowledge that the statement of accounts and the reports on pages 1 to 5 have been prepared only for our use as trustees and for information contained therein to be sent to the Charity Commission for England and Wales.

Signed on behalf of the trustees.


P Ware
Trustee
Chairperson

12 September 2024


S Arnott
Trustee
Treasurer

12 September 2024


J Hall
Trustee
Secretary

12 September 2024

Bentham & District Pet Rescue**Statement of Financial Activities for the Year Ended 31 January 2024**

	Note	2024	2023
		£	£
Unrestricted funds - income	2 and 4		
Donations, grants and miscellaneous fundraising		15,230	8,837
Gift aid		2,015	-
Legacies		-	12,774
Animal adoptions		6,335	4,900
Insurance commission		451	401
Interest		1,744	775
Donated professional services		1,300	1,250
		<hr/>	<hr/>
		27,075	28,937
		<hr/>	<hr/>
Unrestricted funds - expenditure	2 and 4		
Veterinary		17,810	7,354
Catteries		368	448
Feed and miscellaneous supplies		2,399	1,271
Miscellaneous fund raising		755	631
Rent		1,680	1,120
Electricity		-	165
Repairs, renewals and miscellaneous equipment		61	252
Travelling		13	259
Telecommunications and software		476	571
Postage and stationery		69	146
Accountancy fee (waived)		1,040	1,000
Independent examiner's fee (waived)		260	250
Legal fees		2,621	663
Insurance		464	567
Transaction charges		42	38
Subscription		84	-
Bad debt		-	100
Entertaining		278	-
Donations and gifts		79	1,065
Depreciation of equipment		410	4,038
		<hr/>	<hr/>
		28,909	19,938
		<hr/>	<hr/>
Unrestricted funds - net (deficit) surplus		(1,834)	8,999
		<hr/>	<hr/>

Continued

Bentham & District Pet Rescue**Statement of Financial Activities for the Year Ended 31 January 2024**
Continued

	Note	2024	2023
		£	£
Unrestricted funds - summary	2 and 4		
Brought forward		144,095	135,096
Net (deficit) surplus		(1,834)	8,999
		<hr/>	<hr/>
Carried forward		142,261	144,095
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Continued

Bentham & District Pet Rescue**Statement of Financial Activities for the Year Ended 31 January 2024**
Continued

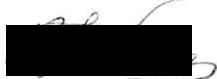
	Note	2024	2023
		£	£
Restricted funds - income	2 and 5		
Donations and grants		1,300	3,000
		<hr/>	<hr/>
Restricted funds - expenditure	2 and 5		
Veterinary		1,300	4,775
Feed and miscellaneous supplies		-	423
		<hr/>	<hr/>
		1,300	5,198
		<hr/>	<hr/>
Restricted funds - net (deficit)		-	(2,198)
		<hr/>	<hr/>
Restricted funds - summary	2 and 5		
Brought forward		-	2,198
Net (deficit)		-	(2,198)
		<hr/>	<hr/>
Carried forward		-	-
		<hr/>	<hr/>

Bentham & District Pet Rescue

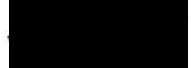
Balance Sheet at 31 January 2024

	Note	2024	2023
		£	£
Fixed assets			
Equipment	2 and 3	787	1,103
Current assets	2		
Stock		559	344
Debtors		3,483	1,553
Prepayments		1,220	182
Paypal account		4,883	3,033
Cash at bank		132,327	138,852
Cash in hand		672	202
		<hr/>	<hr/>
		143,144	134,269
Creditors	2		
Amounts falling due within one year:			
Creditors		(1,670)	(1,174)
		<hr/>	<hr/>
Net current assets		141,474	142,992
		<hr/>	<hr/>
Total net assets		142,261	144,095
		<hr/>	<hr/>
Capital and reserves			
Unrestricted funds	4	142,261	144,095
		<hr/>	<hr/>


On behalf of the trustees, we approve the statement of accounts on pages 8 to 15.


P Ware
Trustee
Chairperson

12 September 2024


S Arnott
Trustee
Treasurer

12 September 2024


J Hall
Trustee
Secretary

12 September 2024

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2024

1 Charity 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 pet animals.

2 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 2022.

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) 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.

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2024

Continued

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:

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 and included in the statement of accounts as necessary.

Stock is included in the statement of accounts at an estimate of the lower of cost or net realisable value, after making allowance for obsolete or slow moving stock. Cost includes all direct costs and an appropriate proportion of related overhead costs.

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.

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2024

Continued

3 Equipment

	2024	2023
	£	£
Cost:		
Brought forward	8,386	8,897
Acquisitions	94	711
Disposals	(6,835)	(1,222)
	<hr/>	<hr/>
Carried forward	1,645	8,386
	<hr/>	<hr/>
Depreciation:		
Brought forward	7,283	4,467
Provision	410	4,038
Written back on disposals	(6,835)	(1,222)
	<hr/>	<hr/>
Carried forward	858	7,283
	<hr/>	<hr/>
Written down value:		
Carried forward	787	1,103
	<hr/>	<hr/>

4 Unrestricted funds

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

5 Restricted funds

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

6 Trustees' remuneration, benefits and expenses

There were no trustees' remuneration or benefits arising from employments with the charity during the two years ended 31 January 2024.

7 Related party transactions

The charity received from trustees and volunteers the benefit of free use of land on which to conduct its activities. It has not been practicable to place a monetary value on the economic benefits to the charity relating to its use of that land. These related party transactions ceased during the year ended 31 January 2023.

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2024

Continued

8 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

**Statement of Accounts
for the
Year Ended 31 January 2024**

J S Andrews & Co
Chartered Certified Accountants

22 Dalesview Close
Clapham
Lancaster
North Yorkshire
LA2 8RP

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 2024 on pages 8 to 15:

- Responsibilities of the trustees

As trustees, you have responsibilities within the following:

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

The Charities Act 2022 ('the Act').

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

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

As trustees, your 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, accounting records and other relevant information.

- Responsibilities of the independent examiner

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.

Continued

Bentham & District Pet Rescue

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

As independent examiner, my responsibilities include, but are not limited to:

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

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 items.

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. Therefore, 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.

Continued

Bentham & District Pet Rescue

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

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

This report has been prepared only for your use as trustees and to be sent to the Charity Commission for England and Wales.


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

12 September 2024

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 2024 on pages 8 to 15:

As trustees, you have responsibilities within the following:

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

The Charities Act 2022 ('the Act').

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

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

As trustees, your 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, accounting records and other relevant information.

To assist you with your responsibilities 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 and in accordance with your instructions, we have completed an independent examination of the statement of accounts, accounting records and other relevant information that you have made available to us, in accordance with the independent examiner's report on pages 1 to 3.

We have completed our work on your behalf from 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. Other than the procedures explained in the independent examiner's report on pages 1 to 3, we have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information that you have made available to us, and our work relating thereto has not been designed to identify significant errors or weaknesses therein. Therefore, other than the independent examiner's report on pages 1 to 3, we do not give any comment on the statement of accounts or the accounting records and other relevant information that you have made available to us.

Continued

Bentham & District Pet Rescue

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

Our work on your behalf is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

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 Charity Commission for England and Wales.



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

12 September 2024

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 2024 on pages 8 to 15 :

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 2022 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) 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, 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, we have instructed you to complete an independent examination of the statement of accounts, accounting records and other relevant information that we have made available to you, in accordance with the independent examiner's report on pages 1 to 3.

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.

Continued

Bentham & District Pet Rescue

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

The accounting records and other relevant information that we have made available to you are true, correct and complete. We acknowledge that, other than the procedures explained in the independent examiner's report on pages 1 to 3, you have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information that we have made available to you, and your work relating thereto has not been designed to identify significant errors or weaknesses therein. We acknowledge that, therefore, other than the independent examiner's report on pages 1 to 3, you do not give any comment on the statement of accounts or the accounting records and other relevant information that we have made available to you.

We acknowledge that your work on our behalf 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 the reports on pages 1 to 5.

We acknowledge that the statement of accounts and the reports on pages 1 to 5 have been prepared only for our use as trustees and for information contained therein to be sent to the Charity Commission for England and Wales.

Signed on behalf of the trustees.



P Ware
Trustee
Chairperson

12 September 2024



S Arnott
Trustee
Treasurer

12 September 2024



J Hall
Trustee
Secretary

12 September 2024

Bentham & District Pet Rescue

Statement of Financial Activities for the Year Ended 31 January 2024

	Note	2024	2023
		£	£
Unrestricted funds - income	2 and 4		
Donations, grants and miscellaneous fundraising		15,230	8,837
Gift aid		2,015	-
Legacies		-	12,774
Animal adoptions		6,335	4,900
Insurance commission		451	401
Interest		1,744	775
Donated professional services		1,300	1,250
		<hr/>	<hr/>
		27,075	28,937
		<hr/>	<hr/>
Unrestricted funds - expenditure	2 and 4		
Veterinary		17,810	7,354
Catteries		368	448
Feed and miscellaneous supplies		2,399	1,271
Miscellaneous fund raising		755	631
Rent		1,680	1,120
Electricity		-	165
Repairs, renewals and miscellaneous equipment		61	252
Travelling		13	259
Telecommunications and software		476	571
Postage and stationery		69	146
Accountancy fee (waived)		1,040	1,000
Independent examiner's fee (waived)		260	250
Legal fees		2,621	663
Insurance		464	567
Transaction charges		42	38
Subscription		84	-
Bad debt		-	100
Entertaining		278	-
Donations and gifts		79	1,065
Depreciation of equipment		410	4,038
		<hr/>	<hr/>
		28,909	19,938
		<hr/>	<hr/>
Unrestricted funds - net (deficit) surplus		(1,834)	8,999
		<hr/>	<hr/>

Continued

Bentham & District Pet Rescue**Statement of Financial Activities for the Year Ended 31 January 2024**
Continued

	Note	2024	2023
		£	£
Unrestricted funds - summary	2 and 4		
Brought forward		144,095	135,096
Net (deficit) surplus		(1,834)	8,999
		<hr/>	<hr/>
Carried forward		142,261	144,095
		<hr/>	<hr/>
			Continued

Bentham & District Pet Rescue**Statement of Financial Activities for the Year Ended 31 January 2024**
Continued

	Note	2024	2023
		£	£
Restricted funds - income	2 and 5		
Donations and grants		1,300	3,000
		<hr/>	<hr/>
Restricted funds - expenditure	2 and 5		
Veterinary		1,300	4,775
Feed and miscellaneous supplies		-	423
		<hr/>	<hr/>
		1,300	5,198
		<hr/>	<hr/>
Restricted funds - net (deficit)		-	(2,198)
		<hr/>	<hr/>
Restricted funds - summary	2 and 5		
Brought forward		-	2,198
Net (deficit)		-	(2,198)
		<hr/>	<hr/>
Carried forward		-	-
		<hr/>	<hr/>

Bentham & District Pet Rescue

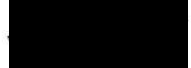
Balance Sheet at 31 January 2024

	Note	2024	2023
		£	£
Fixed assets			
Equipment	2 and 3	787	1,103
Current assets	2		
Stock		559	344
Debtors		3,483	1,553
Prepayments		1,220	182
Paypal account		4,883	3,033
Cash at bank		132,327	138,852
Cash in hand		672	202
		<hr/>	<hr/>
		143,144	134,269
Creditors	2		
Amounts falling due within one year:			
Creditors		(1,670)	(1,174)
		<hr/>	<hr/>
Net current assets		141,474	142,992
		<hr/>	<hr/>
Total net assets		142,261	144,095
		<hr/>	<hr/>
Capital and reserves			
Unrestricted funds	4	142,261	144,095
		<hr/>	<hr/>


On behalf of the trustees, we approve the statement of accounts on pages 8 to 15.


P Ware
Trustee
Chairperson

12 September 2024


S Arnott
Trustee
Treasurer

12 September 2024


J Hall
Trustee
Secretary

12 September 2024

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2024

1 Charity 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 pet animals.

2 Accounting policies

Basis of preparation of statement of accounts

The statement of accounts is prepared in accordance with:

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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.

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2024

Continued

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.

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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:

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 and included in the statement of accounts as necessary.

Stock is included in the statement of accounts at an estimate of the lower of cost or net realisable value, after making allowance for obsolete or slow moving stock. Cost includes all direct costs and an appropriate proportion of related overhead costs.

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.

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2024

Continued

3 Equipment

	2024	2023
	£	£
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Brought forward	8,386	8,897
Acquisitions	94	711
Disposals	(6,835)	(1,222)
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Written down value:		
Carried forward	787	1,103
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4 Unrestricted funds

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

5 Restricted funds

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

6 Trustees' remuneration, benefits and expenses

There were no trustees' remuneration or benefits arising from employments with the charity during the two years ended 31 January 2024.

7 Related party transactions

The charity received from trustees and volunteers the benefit of free use of land on which to conduct its activities. It has not been practicable to place a monetary value on the economic benefits to the charity relating to its use of that land. These related party transactions ceased during the year ended 31 January 2023.

Continued

Bentham & District Pet Rescue

Notes to the Statement of Accounts for the Year Ended 31 January 2024

Continued

8 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.