

# **THE BRITISH CHIHUAHUA CLUB**

## **RESCUE FUND**

### **NOTES ON THE ACCOUNTS**

#### **FOR THE PERIOD ENDED 31 DECEMBER 2020**

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- Bank balances showing are after all items received and paid up to 31 December 2020 have been taken into consideration with only one cheque outstanding amounting to £144.00 issued on 16 October 2020 but discussions are taking place with the payee.
- This year I have again taken into consideration transfers made between accounts with the exception of a transfer of £40,000 which was made on 7 January to the TSB Business Account Number 07187318. Had this transfer of funds, for interest earning purposes only, been included in the expenditure of the Club then a misleading loss would have been shown as there was no corresponding income as there was with the transfer to cover the donation to the Kennel Club Charitable Appeal made on 14 May 2020.
- The investment of £85,000 with the United Trust Bank has been renewed for a further two years.

I have prepared the Income and Expenditure Account and other details for the Rescue Fund from the books, records and information provided to me by the Treasurer, Mrs. Margaret Foote, and confirm that they are in accordance therewith.

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**Brian Bemment ACIB**  
**6 March 2021**

**THE BRITISH CHIHUAHUA CLUB**

**RESCUE FUND**

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**BALANCES OF ACCOUNTS AND INVESTMENT WITH CCLA**

**AS AT 31 DECEMBER 2020**

TSB Business Account 07187318	£ 110,710.86
United Trust Bank	£ 85,000.00
TSB Current Account 00607087	£ 9,415.08
CCLA – COIF Charities Investment Fund Accumulation Units – Investment of £100,000 made 3 April 2019 - 593.30 units	
Value at 31 December 2020 -	£ 122,577.56



Section A

Independent Examiner's Report

Report to the trustees/  
members of

BRITISH CHIHUAHUA CLUB RESCUE ASSOCIATION

On accounts for the year  
ended

31 DECEMBER 2020

Charity no  
(if any)

109 4417

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and  
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~\*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

\* Please delete the words in the brackets if they do not apply.

Signed:

*B E Bement*

Date:

6 March 2021

Name:

BLIAN BEMENT

Relevant professional  
qualification(s) or body

ASSOCIATE CHARTERED INSTITUTE OF BANKERS

(if any):

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Address:

APPLETON HOUSE
STRUMPSTAW
NORWICH NR IP3 4PF

## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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