

PET RESPECT LIMITED

England & Wales · Charity number 1136215

Details

Other names PET RESPECT

Status Registered

Legal form Charitable company

Company number [07013695](#)

Registered 2010-06-07

Register [View on the Charity Commission register](#)

Contact

Address 35 Seafield Avenue
Hull
HU9 3JQ

Phone 07876440484

Email info@petrespect.org.uk

Website www.petrespect.org.uk

Activities

Objects: = TO ADVANCE THE EDUCATION OF THE PUBLIC IN ANIMAL WELFARE AND ANIMAL BEHAVIOUR AND THE PRINCIPLES OF GOOD CARE AND MANAGEMENT OF PETS.= TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILLUSAGE. TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE BY PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS

Activities: To advance the education of the public in animal welfare and animal behaviour, and the principles of good care and management of pets. Services include Animal Assisted Therapy, schools education programmes, Care Home visits, One to One and group work, Weekly youth club, Dog Phobia workshops, Community events

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£45,537	£31,515	-	-
2024-09-30	£39,698	£32,239	-	-
2023-09-30	£53,016	£27,450	-	-
2022-09-30	£26,483	£20,545	-	-
2021-09-30	£23,560	£18,502	-	-

Trustees

Name	Role	Appointed
Ann Mills		2018-10-01
KIM HEPPLER		
LEISHA Edmond Miss		
MARINA HARTLEY		2021-01-08
SARAH KELLY		2013-03-03

PET RESPECT LIMITED

England & Wales - Charity number 1136215

Accounts

Company registration number 07013695 (England and Wales)

Charity registration number 1136215 (England and Wales)

PET RESPECT LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

PET RESPECT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Hepple M Hartley S Kelly G Hartley A Mills L E Scott	
Secretary	L E Scott	
Country of incorporation	United Kingdom (England and Wales)	07013695
Charity registration	England and Wales	1136215
Registered office	35 Seafeld Avenue Hull East Yorkshire United Kingdom HU9 3JQ	
Independent examiner	Trevor Mark Rackham Rackham's Accountants Limited 3 Melton Enterprise Park Redcliff Road Melton East Yorkshire HU14 3RS	

PET RESPECT LTD

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

PET RESPECT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To advance the education of the public in animal welfare and animal behaviour, and the principles of good care and management of pets.

To promote humane behaviour towards animals by providing appropriate care and attention by reason of fitness, maltreatment, poor circumstances or ill usage.

To advance in life and help young people by providing support and activity which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

PET RESPECT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Achievements and performance

Significant activities and achievements against objectives

We have had yet another extremely busy year working in schools, Pupil Referral Units (PRU'S), Hull University, Care Homes and Disability GROUPs.

It has been a very sad year for us as one of our main volunteers, Elaine died suddenly in May. We are still all very upset as she was so loved by everyone at Pet Respect and the school staff and pupils. Her dog Sybil, a beautiful big Bernese Mountain dog was our most popular therapy dog. Elaine's husband, Trevor has been doing some sessions with us, mostly at the University as all the students were so upset and asked if Sybil could still visit.

Elaine's family collected £512 at her funeral which was donated to Pet Respect as she loved working with us, we had many happy years with her and Sybil.

We work every day, mornings and afternoons and the dogs love their work, being fussed and playing games.

We now have 12 dogs and 9 human volunteers; this means we can do 2 schools at the same time. We still offer free workshops but most of the sessions are AAT (Animal Assisted Therapy) for which the schools pay for. One of our volunteers visits 2 Care Homes each week.

Becca who visits the Care Homes with her Springerdoodle Lady, was nominated for a BBC 'Make a Difference' Award. Lady was a runner up.

We are extremely proud of her and the great work she does giving pleasure to many elderly residents.

We continue to teach how to be safe around dogs and how they communicate to us with the aim of keeping children safe.

Teachers often ask us for advice and we are happy to answer their concerns.

We haven't attended many fundraising events as they are always on weekends and we are all exhausted.

We received a cheque for £696 from 2 men who did a charity tandem bike ride for Pet Respect. We found out that one of the men has a son who is a pupil at one of the Pupil Referral Units that we visit. Apparently the dogs have had an amazing effect on him and he never stops talking about them.

It was lovely of them to raise funds for us and it is great to hear feedback from a parent. We know that our dogs give so much pleasure to many children and young people and we will continue to do so for many years, hopefully!

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to no more than twelve months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

PET RESPECT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Hepple
M Hartley
S Kelly
G Hartley
A Mills
L E Scott

Recruitment and appointment of trustees

The trustees of the charity form an executive committee who represents the organisation. The trustees meet on a regular basis and are supported in their governance of the charity's affairs by the employees.

Appointment of trustees is governed by the constitution of the charity and the board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of trustees

New trustees are inducted by being invited to attend committee meetings in order that they may judge the level of commitment and responsibilities that are involved with being a trustee.

The trustees' report was approved by the Board of Trustees.

K Hepple
Trustee



15 January 2026

PET RESPECT LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PET RESPECT LTD

I report to the trustees on my examination of the financial statements of Pet Respect Ltd (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Trevor Mark Rackham

Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS
15 January 2026

PET RESPECT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	1,208	-	1,208	483	-	483
Other trading activities	3	44,329	-	44,329	39,215	-	39,215
Total income		<u>45,537</u>	<u>-</u>	<u>45,537</u>	<u>39,698</u>	<u>-</u>	<u>39,698</u>
Expenditure on:							
Raising funds	4	-	-	-	337	-	337
Charitable activities	5	31,452	63	31,515	31,810	85	31,895
Other expenditure	10	-	-	-	7	-	7
Total expenditure		<u>31,452</u>	<u>63</u>	<u>31,515</u>	<u>32,154</u>	<u>85</u>	<u>32,239</u>
Net income/(expenditure) and movement in funds		14,085	(63)	14,022	7,544	(85)	7,459
Reconciliation of funds:							
Fund balances at 1 October 2024		<u>58,461</u>	<u>254</u>	<u>58,715</u>	<u>50,917</u>	<u>339</u>	<u>51,256</u>
Fund balances at 30 September 2025		<u>72,546</u>	<u>191</u>	<u>72,737</u>	<u>58,461</u>	<u>254</u>	<u>58,715</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PET RESPECT LTD

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		719		945
Current assets					
Stocks	13	2,500		2,500	
Debtors	14	902		987	
Cash at bank and in hand		69,684		55,303	
		<u>73,086</u>		<u>58,790</u>	
Creditors: amounts falling due within one year	15	<u>(1,068)</u>		<u>(1,020)</u>	
Net current assets			<u>72,018</u>		<u>57,770</u>
Total assets less current liabilities			<u>72,737</u>		<u>58,715</u>
The funds of the charity					
Restricted income funds	16		191		254
Unrestricted funds	17		<u>72,546</u>		<u>58,461</u>
			<u>72,737</u>		<u>58,715</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 15 January 2026



K Hepple
Trustee

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Pet Respect Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 35 Seafield Avenue, Hull, East Yorkshire, HU9 3JQ, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15%/25% reducing balance
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,208	483

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	-	1,232
Shop income	44,329	37,983
	<u> </u>	<u> </u>
Other trading activities	44,329	39,215
	<u> </u>	<u> </u>

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Other trading activities	-	337
	<u> </u>	<u> </u>

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Expenditure on charitable activities

	Charitable expendiure 2025 £	Charitable expendiure 2024 £
Direct costs		
Depreciation and impairment	227	313
Hire hire	290	476
Printing and stationery	146	303
Clothing/ youth club	773	156
Sessions and tutors	24,910	25,850
Travel and van	3,025	2,270
Miscellaneous	119	167
Volunteer expenses	221	765
Insurance	681	570
Bank charges	55	65
	<u>30,447</u>	<u>30,935</u>
Share of support and governance costs (see note 6)		
Governance	1,068	960
	<u>31,515</u>	<u>31,895</u>
Analysis by fund		
Unrestricted funds	31,452	31,810
Restricted funds	63	85
	<u>31,515</u>	<u>31,895</u>

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,068	960
	<u>1,068</u>	<u>960</u>
Analysed between:		
Charitable expendiure	1,068	960
	<u>1,068</u>	<u>960</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,068	960
Depreciation of owned tangible fixed assets	227	313
Loss on disposal of tangible fixed assets	-	7
	<u>1,295</u>	<u>1,280</u>

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

8 Trustees

Trustees' were remunerated by charity for services their provided in the year above what is required of them as trustee.

Details of these payments can be found in the related party disclosure note (note

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	-	7

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 October 2024	23,162	499	23,661
At 30 September 2025	23,162	499	23,661
Depreciation and impairment			
At 1 October 2024	22,550	165	22,715
Depreciation charged in the year	117	110	227
At 30 September 2025	22,667	275	22,942
Carrying amount			
At 30 September 2025	495	224	719
At 30 September 2024	611	334	945

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

13 Stocks	2025	2024
	£	£
Finished goods and goods for resale	2,500	2,500
	<u> </u>	<u> </u>
14 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	902	987
	<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals and deferred income	1,068	1,020
	<u> </u>	<u> </u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2024	Resources expended	At 30 September 2025
	£	£	£
Restricted Equipment	254	(63)	191
	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2023	Resources expended	At 30 September 2024
	£	£	£
Restricted Equipment	339	(85)	254
	<u> </u>	<u> </u>	<u> </u>

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
Unrestricted equipment	692	-	(164)	-	528
General funds	57,769	45,537	(31,288)	-	72,018
	<u>58,461</u>	<u>45,537</u>	<u>(31,452)</u>	<u>-</u>	<u>72,546</u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Unrestricted equipment	427	-	(234)	499	692
General funds	50,490	39,698	(31,920)	(499)	57,769
	<u>50,917</u>	<u>39,698</u>	<u>(32,154)</u>	<u>-</u>	<u>58,461</u>

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 September 2025:			
Tangible assets	528	191	719
Current assets/(liabilities)	72,018	-	72,018
	<u>72,546</u>	<u>191</u>	<u>72,737</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	691	254	945
Current assets/(liabilities)	57,770	-	57,770
	<u>58,461</u>	<u>254</u>	<u>58,715</u>

19 Related party transactions

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

19 Related party transactions

(Continued)

Transactions with related parties

During the year the charity entered into the following transactions with related parties (trustees and relatives of trustees):

	Payment for services	
	2025	2024
	£	£
Kim Hepple	4,440	4,160
Marina Hartley	1,600	860
	<u>6,040</u>	<u>5,020</u>
	<u><u>6,040</u></u>	<u><u>5,020</u></u>

PET RESPECT LIMITED

England & Wales - Charity number 1136215

Accounts

Charity registration number 1136215

Company registration number 07013695 (England and Wales)

PET RESPECT LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

PET RESPECT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Hepple M Hartley S Kelly G Hartley A Mills L E Scott
Secretary	L E Scott
Charity number	1136215
Company number	07013695
Registered office	35 Seafield Avenue Hull East Yorkshire United Kingdom HU9 3JQ
Independent examiner	Trevor Rackham Rackham's Accountants Limited 3 Melton Enterprise Park Redcliff Road Melton East Yorkshire HU14 3RS

PET RESPECT LTD

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

PET RESPECT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To advance the education of the public in animal welfare and animal behaviour, and the principles of good care and management of pets.

To promote humane behaviour towards animals by providing appropriate care and attention by reason of fitness, maltreatment, poor circumstances or ill usage.

To advance in life and help young people by providing support and activity which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

We have had an extremely busy year working in schools, Pupil Referral Units (PRU's), Hull University and Hull Royal Infirmary.

We work every day, mornings and afternoons and the dogs love their work, being fussed and playing games.

We now have 13 dogs and 9 human volunteers; this means we can do 2 schools at the same time. We still offer free workshops but most of the sessions are AAT (Animal Assisted Therapy) for which the schools pay for. One of our volunteers visits 2 Care Homes each week.

There are more dog attacks now due to irresponsible ownership and people buying powerful breeds for their own ego. Often these dogs are not trained and can become very dangerous. It is always the owners fault when dogs attack. Our sessions always include how to be safe around dogs and also how dogs communicate to us.

Teachers often ask us for advice and we are happy to answer their concerns.

We haven't attended many fundraising events as they are always on weekends and we are all exhausted.

A few items have been sold through social media and we need to raise more awareness of our products. Because of illness the website needs more attention; we hope to have it fully updated in the near future..

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to no more than twelve months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

PET RESPECT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Hepple
M Hartley
S Kelly
G Hartley
A Mills
L E Scott

Recruitment and appointment of trustees

The trustees of the charity form an executive committee who represents the organisation. The trustees meet on a regular basis and are supported in their governance of the charity's affairs by the employees.

Appointment of trustees is governed by the constitution of the charity and the board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of trustees

New trustees are inducted by being invited to attend committee meetings in order that they may judge the level of commitment and responsibilities that are involved with being a trustee.

The trustees' report was approved by the Board of Trustees.

K Hepple
Trustee



10 April 2025

PET RESPECT LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PET RESPECT LTD

I report to the trustees on my examination of the financial statements of Pet Respect Ltd (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Trevor Rackham

Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

Dated: 10 April 2025

PET RESPECT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	483	-	483	18,301	-	18,301
Other trading activities	3	39,215	-	39,215	34,712	-	34,712
Total income		<u>39,698</u>	<u>-</u>	<u>39,698</u>	<u>53,013</u>	<u>-</u>	<u>53,013</u>
Expenditure on:							
Raising funds	4	337	-	337	270	-	270
Charitable activities	5	31,810	85	31,895	27,065	113	27,178
Other expenditure	10	7	-	7	-	-	-
Total expenditure		<u>32,154</u>	<u>85</u>	<u>32,239</u>	<u>27,335</u>	<u>113</u>	<u>27,448</u>
Net income/(expenditure) and movement in funds		7,544	(85)	7,459	25,678	(113)	25,565
Reconciliation of funds:							
Fund balances at 1 October 2023		50,917	339	51,256	25,239	451	25,690
Fund balances at 30 September 2024		<u>58,461</u>	<u>254</u>	<u>58,715</u>	<u>50,917</u>	<u>338</u>	<u>51,255</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PET RESPECT LTD

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		945		766
Current assets					
Stocks	13	2,500		2,000	
Debtors	14	987		982	
Cash at bank and in hand		55,303		48,527	
		<u>58,790</u>		<u>51,509</u>	
Creditors: amounts falling due within one year	15	<u>(1,020)</u>		<u>(1,020)</u>	
Net current assets			<u>57,770</u>		<u>50,489</u>
Total assets less current liabilities			<u>58,715</u>		<u>51,255</u>
The funds of the charity					
Restricted income funds	16		254		338
Unrestricted funds	17		58,461		50,917
			<u>58,715</u>		<u>51,255</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10 April 2025

K Hepple
Trustee



Company registration number 07013695 (England and Wales)

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Pet Respect Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 35 Seafield Avenue, Hull, East Yorkshire, HU9 3JQ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15%/25% reducing balance
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	483	18,301

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	1,232	1,725
Shop income	37,983	32,987
	<u> </u>	<u> </u>
Other trading activities	39,215	34,712
	<u> </u>	<u> </u>

4 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Other trading activities	337	270
	<u> </u>	<u> </u>

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Expenditure on charitable activities

	Charitable expendiure 2024 £	Charitable expendiure 2023 £
Direct costs		
Depreciation and impairment	313	191
Hire hire	476	681
Printing and stationery	303	670
Clothing/ youth club	156	108
Sessions and tutors	25,850	20,540
Travel and van	2,270	2,571
Miscellaneous	167	102
Volunteer expenses	765	525
Insurance	570	703
Bank charges	65	67
	<u>30,935</u>	<u>26,158</u>
Share of support and governance costs (see note 6)		
Governance	960	1,020
	<u>31,895</u>	<u>27,178</u>
Analysis by fund		
Unrestricted funds	31,810	27,065
Restricted funds	85	113
	<u>31,895</u>	<u>27,178</u>

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	960	1,020
	<u>960</u>	<u>1,020</u>
Analysed between:		
Charitable expendiure	960	1,020
	<u>960</u>	<u>1,020</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	960	1,020
Depreciation of owned tangible fixed assets	313	190
Loss on disposal of tangible fixed assets	7	-
	<u>1,280</u>	<u>2,310</u>

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

8 Trustees

Trustees' were remunerated by charity for services their provided in the year above what is required of them as trustee.

Details of these payments can be found in the related party disclosure note (note

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	7	-

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 October 2023	23,395	889	24,284
Additions	-	499	499
Disposals	(233)	(889)	(1,122)
	<u>23,162</u>	<u>499</u>	<u>23,661</u>
Depreciation and impairment			
At 1 October 2023	22,629	889	23,518
Depreciation charged in the year	148	165	313
Eliminated in respect of disposals	(226)	(889)	(1,115)
	<u>22,551</u>	<u>165</u>	<u>22,716</u>
Carrying amount			
At 30 September 2024	<u>611</u>	<u>334</u>	<u>945</u>
At 30 September 2023	<u>766</u>	<u>-</u>	<u>766</u>

13 Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>2,500</u>	<u>2,000</u>

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	-	150
Prepayments and accrued income	987	832
	<u>987</u>	<u>982</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,020</u>	<u>1,020</u>

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023	Resources expended	At 30 September 2024
	£	£	£
Restricted Equipment	339	(85)	254
	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2022	Resources expended	At 30 September 2023
	£	£	£
Restricted Equipment	451	(112)	339
	<u> </u>	<u> </u>	<u> </u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Unrestricted equipment	427	-	(234)	499	692
General funds	50,490	39,698	(31,920)	(499)	57,769
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	50,917	39,698	(32,154)	-	58,461
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
Unrestricted Equipment	505	-	(78)	-	427
General funds	24,734	53,013	(27,257)	-	50,490
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	25,239	53,013	27,335	-	50,917
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

18 Analysis of net assets between funds

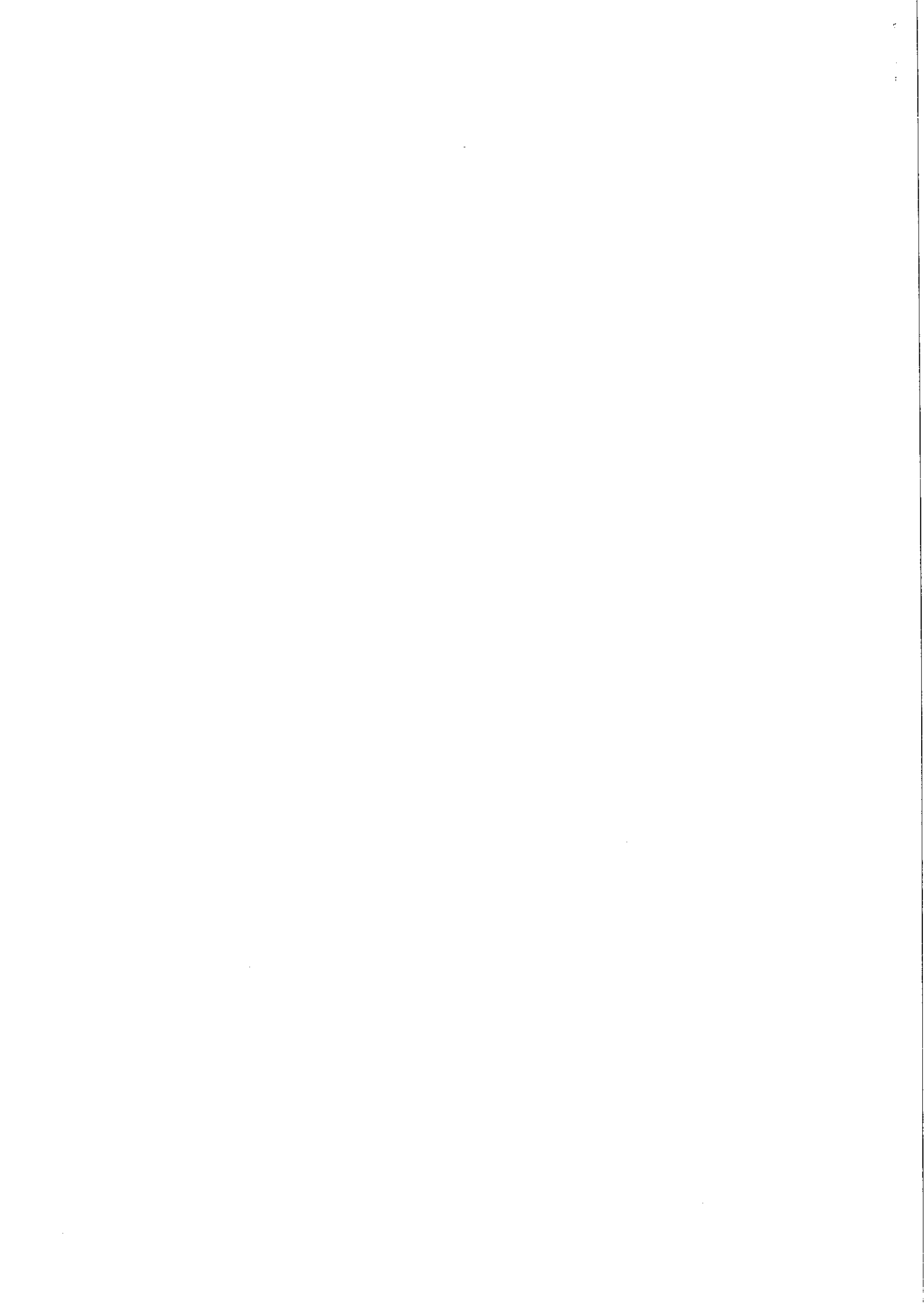
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	691	254	945
Current assets/(liabilities)	57,770	-	57,770
	<u>58,461</u>	<u>254</u>	<u>58,715</u>
	<u><u>58,461</u></u>	<u><u>254</u></u>	<u><u>58,715</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 September 2023:			
Tangible assets	428	338	766
Current assets/(liabilities)	50,489	-	50,489
	<u>50,917</u>	<u>338</u>	<u>51,255</u>
	<u><u>50,917</u></u>	<u><u>338</u></u>	<u><u>51,255</u></u>

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties (trustees and relatives of trustees):

	Payment for services	
	2024 £	2023 £
Kim Hepple	4,160	4,080
Pete Hepple	-	380
Marina Hartley	860	1,180
	<u>5,020</u>	<u>5,640</u>
	<u><u>5,020</u></u>	<u><u>5,640</u></u>



PET RESPECT LIMITED

England & Wales - Charity number 1136215

Accounts

REGISTERED COMPANY NUMBER: 07013695 (England and Wales)
REGISTERED CHARITY NUMBER: 1136215

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
PET RESPECT LTD**

Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in animal welfare and animal behaviour, and the principles of good care and management of pets.

To promote humane behaviour towards animals by providing appropriate care and attention by reason of fitness, maltreatment, poor circumstances or ill usage.

To advance in life and help young people by providing support and activity which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The charity has been mindful of the public benefit requirements as laid out in the Charity Commission guidelines when setting their objectives and the details of their activities as laid out in the Achievements and Performance section of this report hopefully show these objectives are being met.,

ACHIEVEMENT AND PERFORMANCE

Pet Respect has been very busy this year in schools, Pupil Referral Units, University, Care Homes and even a visit to Hull Royal Infirmary.

Our reputation has spread and we are fully booked throughout the week, we sometimes visit 2 schools at the same time as we now have more reliable volunteers with their dogs.

We are also in the process of assessing a few more dogs so that they can join our team as we get many requests to visit Care Homes. Our priority has always been schools as our main aim is to encourage children to be kind to animals and also how to be safe around dogs- The amount of dog attacks is increasing lately and this is always down to the fact that people do not train their dogs and when they get out of control, they are a danger to the public. We teach children how to behave around dogs and how to treat them positively and kindly.

All the schools pay for the Animal Assisted Therapy (AAT) but we still offer some free taster sessions. We also visit the Care Homes for free or accept a small donation, our dogs give so much pleasure to the elderly residents and have an amazing effect on those with dementia.

We haven't attended many fundraising events due to ill health, but we are hoping to attend more next year

We still have a few customers who order printed items but our main customer 'Hull People's Memorial' had to close down due to increasing overheads.

They donated a lovely amount of over £18k to Pet Respect which came as a lovely shock!! They thanked us for helping them over the years and providing them with orders at last minute (and hand delivering them!).

We will keep the money in reserve to go towards a new van in the future.

Next year looks to be busy as we have taken on a few more volunteers so we will be able to deliver to more schools and Care Homes.

We are proud of what we have achieved the years, gradually building a good reputation and we will continue to do so.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain liquid unrestricted funds, which are the free reserves of the organisation, at a level sufficient to cover the costs for a period of no more than 12 months.

Details of movement in reserves for the year can be found on pages 5 - 14 of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees of the charity form an executive committee who represent the organisation. The trustees meet on a regular basis and are supported in their governance of the charity's affairs by the employees.

Appointment of trustees is governed by the constitution of the charity and the board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Induction and training of new trustees

New trustees are inducted by being invited to attend committee meetings in order that they may judge the level of commitment and responsibilities that are involved with being a trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07013695 (England and Wales)

Registered Charity number

1136215

Registered office

35 Seafeld Avenue
Hull
HU9 3JQ

Trustees

L Barcoe Company Secretary
M Hartley Director
K Hepple Director
S Kelly Director
G Hartley Director
A Mills Director

Company Secretary

L E Barcoe

Independent Examiner

T M Rackham
Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

PET RESPECT LTD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Approved by order of the board of trustees on 9 February 2024 and signed on its behalf by:

K Hepple - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PET RESPECT LTD**

Independent examiner's report to the trustees of Pet Respect Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



T M Rackham

Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

9 February 2024

PET RESPECT LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,303	1	18,304	400
Other trading activities	3	34,712	-	34,712	26,083
Total		<u>53,015</u>	<u>1</u>	<u>53,016</u>	<u>26,483</u>
EXPENDITURE ON					
Raising funds		270	-	270	1,546
Charitable activities					
Charitable Activity Expenses		27,067	113	27,180	18,039
Charity Governance Expenses		-	-	-	960
Total		<u>27,337</u>	<u>113</u>	<u>27,450</u>	<u>20,545</u>
NET INCOME/(EXPENDITURE)		25,678	(112)	25,566	5,938
RECONCILIATION OF FUNDS					
Total funds brought forward		25,239	451	25,690	19,752
TOTAL FUNDS CARRIED FORWARD		<u><u>50,917</u></u>	<u><u>339</u></u>	<u><u>51,256</u></u>	<u><u>25,690</u></u>

The notes form part of these financial statements

PET RESPECT LTD

**BALANCE SHEET
30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	427	339	766	956
CURRENT ASSETS					
Stocks	9	2,000	-	2,000	2,000
Debtors	10	982	-	982	769
Cash at bank		48,527	-	48,527	22,925
		<u>51,509</u>	<u>-</u>	<u>51,509</u>	<u>25,694</u>
CREDITORS					
Amounts falling due within one year	11	(1,019)	-	(1,019)	(960)
		<u>50,490</u>	<u>-</u>	<u>50,490</u>	<u>24,734</u>
NET CURRENT ASSETS					
		<u>50,917</u>	<u>339</u>	<u>51,256</u>	<u>25,690</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>50,917</u>	<u>339</u>	<u>51,256</u>	<u>25,690</u>
NET ASSETS					
		<u>50,917</u>	<u>339</u>	<u>51,256</u>	<u>25,690</u>
FUNDS					
Unrestricted funds	12			50,917	25,239
Restricted funds				339	451
				<u>51,256</u>	<u>25,690</u>
TOTAL FUNDS					
				<u>51,256</u>	<u>25,690</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

PET RESPECT LTD

BALANCE SHEET - continued
30 SEPTEMBER 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 February 2024 and were signed on its behalf by:

L Barcoe - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery - 33% on reducing balance, 25% on reducing balance and 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>18,304</u>	<u>400</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,725	1,565
Shop income	<u>32,987</u>	<u>24,518</u>
	<u>34,712</u>	<u>26,083</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>190</u>	<u>243</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

6. STAFF COSTS

There were no remunerated staff during the year.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	401	(1)	400
Other trading activities	<u>26,083</u>	-	<u>26,083</u>
Total	<u>26,484</u>	<u>(1)</u>	<u>26,483</u>
EXPENDITURE ON			
Raising funds	1,546	-	1,546
Charitable activities			
Charitable Activity Expenses	17,889	150	18,039
Charity Governance Expenses	960	-	960

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
Total	20,395	150	20,545
NET INCOME/(EXPENDITURE)	6,089	(151)	5,938
RECONCILIATION OF FUNDS			
Total funds brought forward	19,150	602	19,752
TOTAL FUNDS CARRIED FORWARD	<u>25,239</u>	<u>451</u>	<u>25,690</u>

8. TANGIBLE FIXED ASSETS	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 October 2022 and 30 September 2023	23,395	889	24,284
DEPRECIATION			
At 1 October 2022	22,439	889	23,328
Charge for year	190	-	190
At 30 September 2023	22,629	889	23,518
NET BOOK VALUE			
At 30 September 2023	<u>766</u>	<u>-</u>	<u>766</u>
At 30 September 2022	<u>956</u>	<u>-</u>	<u>956</u>

Items costing less than £250 individually are not usually capitalised. An annual impairment review is carried out to ensure that all fixed assets still have useful life.

9. STOCKS	2023 £	2022 £
Stocks	<u>2,000</u>	<u>2,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	150	-
Prepayments	832	769
	<u>982</u>	<u>769</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	<u>1,019</u>	<u>960</u>

12. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	At 30.9.23
	£	£	£
Unrestricted funds			
General fund	24,734	25,756	50,490
Equipment	505	(78)	427
	<u>25,239</u>	<u>25,678</u>	<u>50,917</u>
Restricted funds			
Equipment	451	(112)	339
	<u>25,690</u>	<u>25,566</u>	<u>51,256</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,015	(27,259)	25,756
Equipment	-	(78)	(78)
	<u>53,015</u>	<u>(27,337)</u>	<u>25,678</u>
Restricted funds			
Equipment	1	(113)	(112)
	<u>53,016</u>	<u>(27,450)</u>	<u>25,566</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	18,553	6,181	24,734
Equipment	597	(92)	505
	<u>19,150</u>	<u>6,089</u>	<u>25,239</u>
Restricted funds			
Equipment	602	(151)	451
	<u>602</u>	<u>(151)</u>	<u>451</u>
TOTAL FUNDS	<u>19,752</u>	<u>5,938</u>	<u>25,690</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,484	(20,303)	6,181
Equipment	-	(92)	(92)
	<u>26,484</u>	<u>(20,395)</u>	<u>6,089</u>
Restricted funds			
Equipment	(1)	(150)	(151)
	<u>(1)</u>	<u>(150)</u>	<u>(151)</u>
TOTAL FUNDS	<u>26,483</u>	<u>(20,545)</u>	<u>5,938</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	18,553	31,937	50,490
Equipment	597	(170)	427
	<u>19,150</u>	<u>31,767</u>	<u>50,917</u>
Restricted funds			
Equipment	602	(263)	339
	<u>602</u>	<u>(263)</u>	<u>339</u>
TOTAL FUNDS	<u>19,752</u>	<u>31,504</u>	<u>51,256</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,499	(47,562)	31,937
Equipment	-	(170)	(170)
	<u>79,499</u>	<u>(47,732)</u>	<u>31,767</u>
Restricted funds			
Equipment	-	(263)	(263)
	<u>-</u>	<u>(263)</u>	<u>(263)</u>
TOTAL FUNDS	<u><u>79,499</u></u>	<u><u>(47,995)</u></u>	<u><u>31,504</u></u>

13. RELATED PARTY DISCLOSURES

The following related party transactions occurred during the year ended 30 September 2023.

Payments were made to trustees, and their close relatives, for services provided by them.

Related Party	Relationship	Service Provided	Amount £
Kim Hepple	Trustee	Session tutor	4,080
Pete Hepple	Close relative of trustee	Printing services	380
Marina Hartley	Trustee	Session tutor/ website updates	1,180

PET RESPECT LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,304	400
Other trading activities		
Fundraising events	1,725	1,565
Shop income	32,987	24,518
	<u>34,712</u>	<u>26,083</u>
Total incoming resources	53,016	26,483
EXPENDITURE		
Other trading activities		
Opening stock	2,000	2,000
Purchases	270	1,546
Closing stock	(2,000)	(2,000)
	<u>270</u>	<u>1,546</u>
Charitable activities		
Hall Hire	681	630
Printing and Stationery	670	997
Clothing/Youth Club	108	175
Sessions and Tutors	20,540	12,650
Travel and Van	2,571	2,152
Miscellaneous	104	576
Depreciation	191	242
Volunteers expenses	525	(76)
Insurance	703	639
	<u>26,093</u>	<u>17,985</u>
Support costs		
Finance		
Bank charges	67	54
Governance costs		
Accountancy fees	1,020	960
	<u>27,450</u>	<u>20,545</u>
Total resources expended	27,450	20,545
Net income	<u>25,566</u>	<u>5,938</u>

This page does not form part of the statutory financial statements

PET RESPECT LIMITED

England & Wales - Charity number 1136215

Accounts

REGISTERED COMPANY NUMBER: 07013695 (England and Wales)
REGISTERED CHARITY NUMBER: 1136215

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
PET RESPECT LTD**

Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

PET RESPECT LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

PET RESPECT LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in animal welfare and animal behaviour, and the principles of good care and management of pets.

To promote humane behaviour towards animals by providing appropriate care and attention by reason of fitness, maltreatment, poor circumstances or ill usage.

To advance in life and help young people by providing support and activity which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The charity has been mindful of the public benefit requirements as laid out in the Charity Commission guidelines when setting their objectives and the details of their activities as laid out in the Achievements and Performance section of this report hopefully show these objectives are being met.,

ACHIEVEMENT AND PERFORMANCE

It has been a very busy year for the charity, especially in schools and Pupil Referral Units (PRU's).

We are working every day, the main dogs are Buddy (my dog) and our latest recruit, Simba.

Simba belongs to Sally who used to bring Sookie to work but she has retired now at the ripe old age of 15yrs.

Simba is a Cockerpoo who was returned to the breeder after only 2 weeks as they couldn't be bothered to train him, therefore he was very lively. The breeder who knows of the work we do contacted Sally and she couldn't resist him, so she now has 4 dogs. Simba is now 11 months old and extremely well behaved and is an amazing therapy dog.

We have a few schools on the waiting list until we recruit more volunteers, some of the people we had last year are not available very often so we are limited to how many sessions we can do.

The Probation Service have contacted us about working with prisoners released into the community, we have put them on hold until the new year when we might have some availability.

We still visit Castle Hill Mental Health Unit during the school holidays, but we also need to have some time off as working in the PRU's can be very challenging.

We have put the price of a session up by £20 due to the costs of running the charity, the schools understand and still want our service.

We are still selling items on Social Media and have attended a few fundraising events this year. Our main customer, Hull People's Memorial shop have closed now due to the high costs of running the shop. We do have a few more customers but their orders are quite small.

We hope to be even busier this next financial year and gain more profit!

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain liquid unrestricted funds, which are the free reserves of the organisation, at a level sufficient to cover the costs for a period of no more than 12 months.

Details of movement in reserves for the year can be found on pages 5 - 14 of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees of the charity form an executive committee who represent the organisation. The trustees meet on a regular basis and are supported in their governance of the charity's affairs by the employees.

Appointment of trustees is governed by the constitution of the charity and the board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Induction and training of new trustees

New trustees are inducted by being invited to attend committee meetings in order that they may judge the level of commitment and responsibilities that are involved with being a trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07013695 (England and Wales)

Registered Charity number

1136215

Registered office

35 Seafield Avenue
Hull
HU9 3JQ

Trustees

L Barcoe Company Secretary
M Hartley Director
K Hepple Director
S Kelly Director
G Hartley Director
A Mills Director

Company Secretary

L E Barcoe

Independent Examiner

T M Rackham
FCCA
Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

Approved by order of the board of trustees on 20 December 2022 and signed on its behalf by:

PET RESPECT LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

K Hepple - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PET RESPECT LTD

Independent examiner's report to the trustees of Pet Respect Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

T M Rackham
FCCA
Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

20 December 2022

PET RESPECT LTD**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	401	(1)	400	769
Other trading activities	3	26,083	-	26,083	21,233
Other income		-	-	-	1,558
Total		<u>26,484</u>	<u>(1)</u>	<u>26,483</u>	<u>23,560</u>
EXPENDITURE ON					
Raising funds		1,546	-	1,546	2,845
Charitable activities					
Charitable Activity Expenses		17,889	150	18,039	14,763
Charity Governance Expenses		960	-	960	894
Total		<u>20,395</u>	<u>150</u>	<u>20,545</u>	<u>18,502</u>
NET INCOME/(EXPENDITURE)		6,089	(151)	5,938	5,058
RECONCILIATION OF FUNDS					
Total funds brought forward		19,150	602	19,752	14,694
TOTAL FUNDS CARRIED FORWARD		<u>25,239</u>	<u>451</u>	<u>25,690</u>	<u>19,752</u>

The notes form part of these financial statements

PET RESPECT LTD**BALANCE SHEET
30 SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	505	451	956	1,199
CURRENT ASSETS					
Stocks	9	2,000	-	2,000	2,000
Debtors	10	769	-	769	753
Cash at bank		22,925	-	22,925	16,761
		<u>25,694</u>	<u>-</u>	<u>25,694</u>	<u>19,514</u>
CREDITORS					
Amounts falling due within one year	11	(960)	-	(960)	(961)
NET CURRENT ASSETS		<u>24,734</u>	<u>-</u>	<u>24,734</u>	<u>18,553</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,239</u>	<u>451</u>	<u>25,690</u>	<u>19,752</u>
NET ASSETS		<u>25,239</u>	<u>451</u>	<u>25,690</u>	<u>19,752</u>
FUNDS					
Unrestricted funds	12			25,239	19,150
Restricted funds				451	602
TOTAL FUNDS				<u>25,690</u>	<u>19,752</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

PET RESPECT LTD

BALANCE SHEET - continued
30 SEPTEMBER 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2022 and were signed on its behalf by:

L Barcoe - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 33% on reducing balance, 25% on reducing balance and 15% on reducing balance
---------------------	--

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	400	769
	<u>400</u>	<u>769</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	1,565	1,592
Shop income	24,518	19,641
	<u>26,083</u>	<u>21,233</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	243	311
	<u>243</u>	<u>311</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

6. STAFF COSTS

There were no remunerated staff during the year.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	769	-	769
Other trading activities	21,233	-	21,233
Other income	1,558	-	1,558
Total	<u>23,560</u>	<u>-</u>	<u>23,560</u>
EXPENDITURE ON			
Raising funds	2,845	-	2,845
Charitable activities			
Charitable Activity Expenses	14,562	201	14,763

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charity Governance Expenses	894	-	894
Total	<u>18,301</u>	<u>201</u>	<u>18,502</u>
NET INCOME/(EXPENDITURE)	5,259	(201)	5,058
RECONCILIATION OF FUNDS			
Total funds brought forward	13,891	803	14,694
TOTAL FUNDS CARRIED FORWARD	<u><u>19,150</u></u>	<u><u>602</u></u>	<u><u>19,752</u></u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 October 2021 and 30 September 2022	<u>23,395</u>	<u>889</u>	<u>24,284</u>
DEPRECIATION			
At 1 October 2021	22,196	889	23,085
Charge for year	243	-	243
At 30 September 2022	<u>22,439</u>	<u>889</u>	<u>23,328</u>
NET BOOK VALUE			
At 30 September 2022	<u>956</u>	<u>-</u>	<u>956</u>
At 30 September 2021	<u><u>1,199</u></u>	<u><u>-</u></u>	<u><u>1,199</u></u>

Items costing less than £250 individually are not usually capitalised. An annual impairment review is carried out to ensure that all fixed assets still have useful life.

9. STOCKS

	2022 £	2021 £
Stocks	<u>2,000</u>	<u>2,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	769	753
	<u>769</u>	<u>753</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accrued expenses	960	961
	<u>960</u>	<u>961</u>

12. MOVEMENT IN FUNDS

	At 1.10.21	Net movement in funds	At 30.9.22
	£	£	£
Unrestricted funds			
General fund	18,553	6,181	24,734
Equipment	597	(92)	505
	<u>19,150</u>	<u>6,089</u>	<u>25,239</u>
Restricted funds			
Equipment	602	(151)	451
	<u>602</u>	<u>(151)</u>	<u>451</u>
TOTAL FUNDS	<u>19,752</u>	<u>5,938</u>	<u>25,690</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,484	(20,303)	6,181
Equipment	-	(92)	(92)
	<u>26,484</u>	<u>(20,395)</u>	<u>6,089</u>
Restricted funds			
Equipment	(1)	(150)	(151)
	<u>(1)</u>	<u>(150)</u>	<u>(151)</u>
TOTAL FUNDS	<u>26,483</u>	<u>(20,545)</u>	<u>5,938</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	13,184	5,369	18,553
Equipment	707	(110)	597
	<u>13,891</u>	<u>5,259</u>	<u>19,150</u>
Restricted funds			
Equipment	803	(201)	602
	<u>803</u>	<u>(201)</u>	<u>602</u>
TOTAL FUNDS	<u><u>14,694</u></u>	<u><u>5,058</u></u>	<u><u>19,752</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,560	(18,191)	5,369
Equipment	-	(110)	(110)
	<u>23,560</u>	<u>(18,301)</u>	<u>5,259</u>
Restricted funds			
Equipment	-	(201)	(201)
	<u>-</u>	<u>(201)</u>	<u>(201)</u>
TOTAL FUNDS	<u><u>23,560</u></u>	<u><u>(18,502)</u></u>	<u><u>5,058</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	13,184	11,550	24,734
Equipment	707	(202)	505
	<u>13,891</u>	<u>11,348</u>	<u>25,239</u>
Restricted funds			
Equipment	803	(352)	451
	<u>803</u>	<u>(352)</u>	<u>451</u>
TOTAL FUNDS	<u><u>14,694</u></u>	<u><u>10,996</u></u>	<u><u>25,690</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,044	(38,494)	11,550
Equipment	-	(202)	(202)
	<u>50,044</u>	<u>(38,696)</u>	<u>11,348</u>
Restricted funds			
Equipment	(1)	(351)	(352)
	<u>(1)</u>	<u>(351)</u>	<u>(352)</u>
TOTAL FUNDS	<u><u>50,043</u></u>	<u><u>(39,047)</u></u>	<u><u>10,996</u></u>

13. RELATED PARTY DISCLOSURES

The following related party transactions occurred during the year ended 30 September 2022.

Payments were made to trustees, and their close relatives, for services provided by them.

Related Party	Relationship	Service Provided	Amount £
Kim Hepple	Trustee	Session tutor	4,290
Pete Hepple	Close relative of trustee	Printing services	400
Marina Hartley	Trustee	Session tutor/ website updates	1,820

PET RESPECT LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	400	769
Other trading activities		
Fundraising events	1,565	1,592
Shop income	24,518	19,641
	<u>26,083</u>	<u>21,233</u>
Other income		
Bank charges refund	-	1,558
	<u>26,483</u>	<u>23,560</u>
EXPENDITURE		
Other trading activities		
Opening stock	2,000	2,000
Purchases	1,546	2,845
Closing stock	(2,000)	(2,000)
	<u>1,546</u>	<u>2,845</u>
Charitable activities		
Hall Hire	630	519
Printing and Stationery	997	861
Clothing/Youth Club	175	75
Sessions and Tutors	12,650	10,185
Travel and Van	2,152	1,771
Miscellaneous	576	89
Depreciation	242	311
Volunteers expenses	(76)	140
Insurance	639	596
	<u>17,985</u>	<u>14,547</u>
Support costs		
Finance		
Bank charges	54	216
Governance costs		
Accountancy fees	960	894
Total resources expended	<u>20,545</u>	<u>18,502</u>
Net income	<u><u>5,938</u></u>	<u><u>5,058</u></u>

This page does not form part of the statutory financial statements

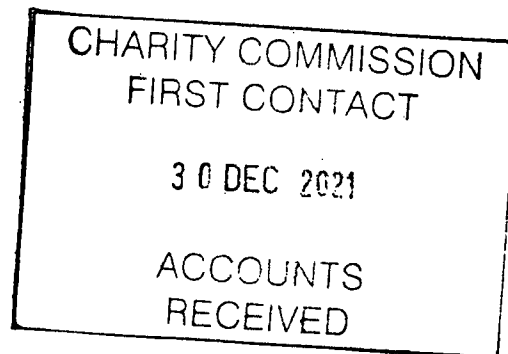
PET RESPECT LIMITED

England & Wales - Charity number 1136215

Accounts

REGISTERED COMPANY NUMBER: 07013695 (England and Wales)
REGISTERED CHARITY NUMBER: 1136215

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
PET RESPECT LTD**



Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

PET RESPECT LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

PET RESPECT LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in animal welfare and animal behaviour, and the principles of good care and management of pets.

To promote humane behaviour towards animals by providing appropriate care and attention by reason of fitness, maltreatment, poor circumstances or ill usage.

To advance in life and help young people by providing support and activity which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The charity has been mindful of the public benefit requirements as laid out in the Charity Commission guidelines when setting their objectives and the details of their activities as laid out in the Achievements and Performance section of this report hopefully show these objectives are being met.,

ACHIEVEMENT AND PERFORMANCE

It has been another strange year for everyone.

From October to December 2020 it was very quiet in schools and Pupil Referral Units. We delivered a few sessions but not as many as usual. We started back properly from March this year until the summer holidays. We worked in partnership with the NHS, Hull CCG group to deliver some sessions around mental health in local primary schools during June/July and did some sessions at a local youth club during the summer.

The sessions started again in September when the schools returned and we have been in great demand, working 4 days a week, delivering 6 weekly sessions in total.

More volunteers have been recruited with their dogs, St Bernard, Golden Retriever, Bernese Mountain dog and a Daschund. Once all the DBS checks come through we will be able to book some days. Sally who owns Sookie (the Romanian Rescue) is our main volunteer and she is capable of delivering sessions with another whilst I do a school elsewhere.

We often give schools discount if they have a small budget as many of the children are vulnerable and have many issues.

We have a few schools and organisations waiting for therapy sessions as we will never overwork the dogs but at least Buddy (my dog) and Softie are getting some help now.

We will continue to recruit more volunteers so that we can develop in the future.

Fundraising has been slow as there hasn't been any of the events that we usually attend.

I managed to attend a couple of vegan markets in the summer and there was a vegan festival in Reading in June which was quite successful. We had to take both the vans as we have a lot of stock and also the gazebo so this meant two lots of fuel.

We continue to print merchandise for Hull People's Memorial shop, Blue Whippet Cafe, VICO Market shop, and Unorthobox club although they haven't been very busy either due to Covid.

We have sold a few items on Facebook and hope to continue to sell more this year.

PET RESPECT LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain liquid unrestricted funds, which are the free reserves of the organisation, at a level sufficient to cover the costs for a period of no more than 12 months.

Details of movement in reserves for the year can be found on pages 4 - 12 of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees of the charity form an executive committee who represent the organisation. The trustees meet on a regular basis and are supported in their governance of the charity's affairs by the employees.

Appointment of trustees is governed by the constitution of the charity and the board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Induction and training of new trustees

New trustees are inducted by being invited to attend committee meetings in order that they may judge the level of commitment and responsibilities that are involved with being a trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07013695 (England and Wales)

Registered Charity number

1136215

Registered office

35 Seafield Avenue

Hull

HU9 3JQ

Trustees

L Scott Company Secretary

K Hepple Director

J Nicholls Director

S Kelly Director

G Hartley Director

A Leighton

A Mills Director

Company Secretary

L E Scott

PET RESPECT LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

T M Rackham

FCCA

Rackham's

Chartered Certified Accountants

3 Melton Park

Redcliff Road

Melton

East Yorkshire

HU14 3RS

Approved by order of the board of trustees on 9 December 2021 and signed on its behalf by:

K Hepple - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PET RESPECT LTD

Independent examiner's report to the trustees of Pet Respect Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



T M Rackham
FCCA
Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

9 December 2021

PET RESPECT LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	769	-	769	337
Other trading activities	3	21,233	-	21,233	14,132
Other income		1,558	-	1,558	-
Total		<u>23,560</u>	<u>-</u>	<u>23,560</u>	<u>14,469</u>
EXPENDITURE ON					
Raising funds		2,845	-	2,845	2,345
Charitable activities					
Charitable Activity Expenses		14,562	201	14,763	11,855
Charity Governance Expenses		894	-	894	1,386
Total		<u>18,301</u>	<u>201</u>	<u>18,502</u>	<u>15,586</u>
NET INCOME/(EXPENDITURE)		<u>5,259</u>	<u>(201)</u>	<u>5,058</u>	<u>(1,117)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		13,891	803	14,694	15,811
TOTAL FUNDS CARRIED FORWARD		<u>19,150</u>	<u>602</u>	<u>19,752</u>	<u>14,694</u>

The notes form part of these financial statements

PET RESPECT LTD**BALANCE SHEET
30 SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	597	602	1,199	1,510
CURRENT ASSETS					
Stocks	9	2,000	-	2,000	2,000
Debtors	10	753	-	753	481
Cash at bank		16,761	-	16,761	12,089
		<u>19,514</u>	<u>-</u>	<u>19,514</u>	<u>14,570</u>
CREDITORS					
Amounts falling due within one year	11	(961)	-	(961)	(1,386)
NET CURRENT ASSETS		<u>18,553</u>	<u>-</u>	<u>18,553</u>	<u>13,184</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,150</u>	<u>602</u>	<u>19,752</u>	<u>14,694</u>
NET ASSETS		<u>19,150</u>	<u>602</u>	<u>19,752</u>	<u>14,694</u>
FUNDS	12				
Unrestricted funds				19,150	13,891
Restricted funds				602	803
TOTAL FUNDS				<u>19,752</u>	<u>14,694</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

PET RESPECT LTD

BALANCE SHEET - continued
30 SEPTEMBER 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 December 2021 and were signed on its behalf by:

L Scott - Trustee

A handwritten signature in cursive script that reads "L Scott".

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery - 33% on reducing balance, 25% on reducing balance and 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

PET RESPECT LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	769	57
Grants	-	280
	<u>769</u>	<u>337</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
James Reckitt	-	280
	<u>-</u>	<u>280</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	1,592	3,441
Shop income	19,641	10,691
	<u>21,233</u>	<u>14,132</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	311	695
	<u>311</u>	<u>695</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. STAFF COSTS

There were no remunerated staff during the year.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	56	281	337
Other trading activities	14,132	-	14,132
Total	14,188	281	14,469
EXPENDITURE ON			
Raising funds	2,345	-	2,345
Charitable activities			
Charitable Activity Expenses	11,307	548	11,855
Charity Governance Expenses	1,386	-	1,386
Total	15,038	548	15,586
NET INCOME/(EXPENDITURE)	(850)	(267)	(1,117)
RECONCILIATION OF FUNDS			
Total funds brought forward	14,741	1,070	15,811
TOTAL FUNDS CARRIED FORWARD	13,891	803	14,694

PET RESPECT LTD**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021****8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 October 2020 and 30 September 2021	23,395	889	24,284
DEPRECIATION			
At 1 October 2020	21,885	889	22,774
Charge for year	311	-	311
At 30 September 2021	22,196	889	23,085
NET BOOK VALUE			
At 30 September 2021	1,199	-	1,199
At 30 September 2020	1,510	-	1,510

Items costing less than £250 individually are not usually capitalised. An annual impairment review is carried out to ensure that all fixed assets still have useful life.

9. STOCKS

	2021 £	2020 £
Stocks	2,000	2,000

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	753	481

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	961	1,386

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

12. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	13,184	5,369	18,553
Equipment	707	(110)	597
	<u>13,891</u>	<u>5,259</u>	<u>19,150</u>
Restricted funds			
Equipment	803	(201)	602
	<u>14,694</u>	<u>5,058</u>	<u>19,752</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,560	(18,191)	5,369
Equipment	-	(110)	(110)
	<u>23,560</u>	<u>(18,301)</u>	<u>5,259</u>
Restricted funds			
Equipment	-	(201)	(201)
	<u>23,560</u>	<u>(18,502)</u>	<u>5,058</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	13,606	(422)	13,184
Equipment	1,135	(428)	707
	<u>14,741</u>	<u>(850)</u>	<u>13,891</u>
Restricted funds			
Equipment	1,070	(267)	803
	<u>15,811</u>	<u>(1,117)</u>	<u>14,694</u>

PET RESPECT LTD**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021****12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,188	(14,610)	(422)
Equipment	-	(428)	(428)
	<u>14,188</u>	<u>(15,038)</u>	<u>(850)</u>
Restricted funds			
Equipment	1	(268)	(267)
James Reckitt	280	(280)	-
	<u>281</u>	<u>(548)</u>	<u>(267)</u>
TOTAL FUNDS	<u>14,469</u>	<u>(15,586)</u>	<u>(1,117)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	13,606	4,947	18,553
Equipment	1,135	(538)	597
	<u>14,741</u>	<u>4,409</u>	<u>19,150</u>
Restricted funds			
Equipment	1,070	(468)	602
	<u>15,811</u>	<u>3,941</u>	<u>19,752</u>

PET RESPECT LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,748	(32,801)	4,947
Equipment	-	(538)	(538)
	<u>37,748</u>	<u>(33,339)</u>	<u>4,409</u>
Restricted funds			
Equipment	1	(469)	(468)
James Reckitt	280	(280)	-
	<u>281</u>	<u>(749)</u>	<u>(468)</u>
TOTAL FUNDS	<u><u>38,029</u></u>	<u><u>(34,088)</u></u>	<u><u>3,941</u></u>

13. RELATED PARTY DISCLOSURES

The following related party transactions occurred during the year ended 30 September 2021.

Payments were made to trustees, and their close relatives, for services provided by them.

Related Party	Relationship	Service Provided	Amount £
Kim Hepple	Trustee	Session tutor	3,670
Pete Hepple	Close relative of trustee	Printing services	607
Marina Hartley	Close relative of trustee	Session tutor/ website updates	2,525

PET RESPECT LTD**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	769	57
Grants	-	280
	<hr/>	<hr/>
	769	337
Other trading activities		
Fundraising events	1,592	3,441
Shop income	19,641	10,691
	<hr/>	<hr/>
	21,233	14,132
Other income		
Bank charges refund	1,558	-
	<hr/>	<hr/>
Total incoming resources	23,560	14,469
EXPENDITURE		
Other trading activities		
Opening stock	2,000	1,500
Purchases	2,845	2,845
Closing stock	(2,000)	(2,000)
	<hr/>	<hr/>
	2,845	2,345
Charitable activities		
Vets Bills	-	168
Hall Hire	519	310
Printing and Stationery	861	1,130
Clothing/Youth Club	75	144
Sessions and Tutors	10,185	5,350
Travel and Van	1,771	2,289
Miscellaneous	89	871
Depreciation	311	696
Volunteers expenses	140	240
Insurance	596	568
	<hr/>	<hr/>
	14,547	11,766
Support costs		
Finance		
Bank charges	216	89

This page does not form part of the statutory financial statements

PET RESPECT LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021	2020
	£	£
Finance		
Governance costs		
Accountancy fees	894	1,386
Total resources expended	18,502	15,586
Net income/(expenditure)	5,058	(1,117)

This page does not form part of the statutory financial statements