

# PENNINE PEN ANIMAL RESCUE CIO

England & Wales · Charity number 1170490

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-11-30

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

## Contact

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**Address** Pennine Pen Animal Rescue  
Resource Centre  
Honeywell Lane  
Oldham  
OL8 2JP

**Phone** 01616210819

**Email** [penninepen@hotmail.co.uk](mailto:penninepen@hotmail.co.uk)

**Website** [www.penninepen.co.uk](http://www.penninepen.co.uk)

## Activities

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**Objects:** 1) FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS.2) TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN MATTERS PERTAINING TO RESPONSIBLE ANIMAL CARE.3) THE RELIEF OF POVERTY AMONG PEOPLE WHO ARE UNABLE TO AFFORD THE UPKEEP OF THEIR PETS.

**Activities:** Provide sanctuary to unwanted and abandoned animals;

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

- Oldham

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £337,771 | £305,110    | -      | -         |
| 2024-03-31 | £282,704 | £310,548    | -      | -         |
| 2023-03-31 | £311,335 | £292,619    | -      | -         |
| 2022-03-31 | £272,663 | £268,057    | -      | -         |
| 2021-03-31 | £295,521 | £220,416    | -      | -         |

## Trustees

| Name             | Role | Appointed  |
|------------------|------|------------|
| Andrea Short     |      | 2025-10-27 |
| Claire Jewsbury  |      | 2025-12-15 |
| DENA DESSOKY     |      | 2018-09-01 |
| Joanne Hopkinson |      | 2021-10-14 |
| Kirsty Gaunt     |      | 2025-05-12 |
| LAURENCE DAY     |      | 2018-09-01 |
| Richard Johnson  |      | 2025-10-27 |

**PENNINE PEN ANIMAL RESCUE CIO**

England & Wales - Charity number 1170490

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# Accounts

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REGISTERED COMPANY NUMBER: CE009213 (England and Wales)  
REGISTERED CHARITY NUMBER: 1170490

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2025**  
**for**  
**Pennine Pen Animal Rescue CIO**

Clarity Accountants & Tax Advisors  
1st Floor 107 Lees Road  
Oldham  
Lancashire  
OL4 1JW

**Pennine Pen Animal Rescue CIO**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2025**

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## **Pennine Pen Animal Rescue CIO**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE009213 (England and Wales)

##### **Registered Charity number**

1170490

##### **Registered office**

Honeywell Lane  
Oldham  
OL8 2JP

##### **Trustees**

Laurence Day  
Dena Dessoky  
Joanne Loake (nee Hopkinson)  
Sarah Victoria Mitchell (appointed 02/02/2024)

##### **Bankers**

NatWest Bank 10 Yorkshire Street Oldham OL1 1QT  
Co-Operative Bank Business Direct PO Box 250 Skelmersdale WN8 6WT

##### **Independent Examiner**

Joanne M. Elliott FCA BFP FMAAT  
Clarity Accountants & Tax Advisors  
1st Floor 107 Lees Road  
Oldham  
Lancashire  
OL4 1JW

Approved by order of the board of trustees on 30 January 2026 and signed on its behalf by:



Laurence Day - Trustee

**Independent Examiner's Report to the Trustees of  
Pennine Pen Animal Rescue CIO**

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**Independent examiner's report to the trustees of Pennine Pen Animal Rescue CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Joanne M. Elliott FCA BFP FMAAT  
The Institute of Chartered Accountants in England and Wales

Clarity Accountants & Tax Advisors  
1st Floor 107 Lees Road  
Oldham  
Lancashire  
OL4 1JW

Date: 30 January 2026

**Pennine Pen Animal Rescue CIO**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

|                                    |       | 2025<br>Unrestricted<br>fund<br>£ | 2024<br>Total<br>funds<br>£ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | Notes |                                   |                             |
| Donations and legacies             |       | 84,327                            | 38,386                      |
| <b>Charitable activities</b>       |       |                                   |                             |
| Charitable Activities              |       | 27,671                            | 31,216                      |
| Other trading activities           | 2     | 190,850                           | 194,883                     |
| Investment income                  | 3     | -                                 | 9                           |
| Other income                       |       | <u>34,923</u>                     | <u>18,210</u>               |
| <b>Total</b>                       |       | <u>337,771</u>                    | <u>282,704</u>              |
| <b>EXPENDITURE ON</b>              |       |                                   |                             |
| <b>Charitable activities</b>       |       |                                   |                             |
| Charitable Activities              |       | 305,110                           | 297,166                     |
| Other                              |       | -                                 | <u>13,382</u>               |
| <b>Total</b>                       |       | <u>305,110</u>                    | <u>310,548</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 32,661                            | (27,844)                    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| Total funds brought forward        |       | 204,585                           | 232,429                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>237,246</u>                    | <u>204,585</u>              |

The notes form part of these financial statements

**Pennine Pen Animal Rescue CIO**

**Balance Sheet**  
**31 March 2025**

|  |       | 2025<br>Unrestricted<br>fund<br>£ | 2024<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          | Notes |                                   |                             |
| Tangible assets                              | 7     | 116,564                           | 118,862                     |
| <b>CURRENT ASSETS</b>                        |       |                                   |                             |
| Debtors                                      | 8     | 5,402                             | 3,034                       |
| Cash at bank and in hand                     |       | <u>124,972</u>                    | <u>100,626</u>              |
|  |       | 130,374                           | 103,660                     |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 9     | (9,692)                           | (17,937)                    |
| <b>NET CURRENT ASSETS</b>                    |       | <u>120,682</u>                    | <u>85,723</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>237,246</u>                    | <u>204,585</u>              |
| <b>NET ASSETS</b>                            |       | <u>237,246</u>                    | <u>204,585</u>              |
| <b>FUNDS</b>                                 | 10    |                                   |                             |
| Unrestricted funds                           |       | <u>237,246</u>                    | <u>204,585</u>              |
| <b>TOTAL FUNDS</b>                           |       | <u>237,246</u>                    | <u>204,585</u>              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

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 30 January 2026 and were signed on its behalf by:



Laurence Day - 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.

**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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

|                  | 2025           | 2024           |
|------------------|----------------|----------------|
|                  | £              | £              |
| Shop Sales       | 156,288        | 164,941        |
| Online Sales     | 14,295         | 2,036          |
| Merchandise Sold | -              | 186            |
| Recycling Rags   | 4,159          | 7,646          |
| Fundraising      | 15,387         | 18,916         |
| Collection Boxes | 721            | 1,128          |
| Memberships      | -              | 30             |
|                  | <u>190,850</u> | <u>194,883</u> |

**Pennine Pen Animal Rescue CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

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**3. INVESTMENT INCOME**

|                               | 2025     | 2024     |
|-------------------------------|----------|----------|
|                               | £        | £        |
| Interest receivable - trading | <u>-</u> | <u>9</u> |

**4. NET INCOME/(EXPENDITURE)**

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

|                             | 2025         | 2024         |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Depreciation - owned assets | <u>2,298</u> | <u>3,464</u> |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 38,386                    |
| <b>Charitable activities</b>       |                           |
| Charitable Activities              | 31,216                    |
| Other trading activities           | 194,883                   |
| Investment income                  | 9                         |
| Other income                       | <u>18,210</u>             |
| <b>Total</b>                       | <u>282,704</u>            |
| <b>EXPENDITURE ON</b>              |                           |
| <b>Charitable activities</b>       |                           |
| Charitable Activities              | 297,166                   |
| Other                              | <u>13,382</u>             |
| <b>Total</b>                       | <u>310,548</u>            |
| <b>NET INCOME/(EXPENDITURE)</b>    | (27,844)                  |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | <u>232,429</u>            |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>204,585</u>            |

**7. TANGIBLE FIXED ASSETS**

|                                   | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|-----------------------------------|---------------------------|----------------------------------|------------------------|----------------|
| <b>COST</b>                       |                           |                                  |                        |                |
| At 1 April 2024 and 31 March 2025 | <u>115,000</u>            | <u>5,830</u>                     | <u>12,100</u>          | <u>132,930</u> |
| <b>DEPRECIATION</b>               |                           |                                  |                        |                |
| At 1 April 2024                   | -                         | 2,868                            | 11,200                 | 14,068         |
| Charge for year                   | <u>-</u>                  | <u>1,398</u>                     | <u>900</u>             | <u>2,298</u>   |
| At 31 March 2025                  | <u>-</u>                  | <u>4,266</u>                     | <u>12,100</u>          | <u>16,366</u>  |
| <b>NET BOOK VALUE</b>             |                           |                                  |                        |                |
| At 31 March 2025                  | <u>115,000</u>            | <u>1,564</u>                     | <u>-</u>               | <u>116,564</u> |
| At 31 March 2024                  | <u>115,000</u>            | <u>2,962</u>                     | <u>900</u>             | <u>118,862</u> |

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2025<br>£    | 2024<br>£    |
|--------------------------------|--------------|--------------|
| VAT                            | 2,322        | -            |
| Prepayments and accrued income | <u>3,080</u> | <u>3,034</u> |
|                                | <u>5,402</u> | <u>3,034</u> |

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2025<br>£    | 2024<br>£     |
|---------------------------------|--------------|---------------|
| Trade creditors                 | -            | (1)           |
| Social security and other taxes | 1,677        | 1,861         |
| Pension creditor                | 499          | 415           |
| VAT                             | -            | 536           |
| Accruals and deferred income    | <u>7,516</u> | <u>15,126</u> |
|                                 | <u>9,692</u> | <u>17,937</u> |

**10. MOVEMENT IN FUNDS**

|                           | At 1.4.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.25<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| Charitable activities     | <u>204,585</u> | <u>32,661</u>                    | <u>237,246</u>     |
| <b>TOTAL FUNDS</b>        | <u>204,585</u> | <u>32,661</u>                    | <u>237,246</u>     |

**10. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| Charitable activities     | 337,771                    | (305,110)                  | 32,661                    |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>337,771</u>             | <u>(305,110)</u>           | <u>32,661</u>             |

**Comparatives for movement in funds**

|                           | At 1.4.23<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|-------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                   |                                  |                    |
| Charitable activities     | 232,429           | (27,844)                         | 204,585            |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>  |
| <b>TOTAL FUNDS</b>        | <u>232,429</u>    | <u>(27,844)</u>                  | <u>204,585</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| Charitable activities     | 282,704                    | (310,548)                  | (27,844)                  |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>282,704</u>             | <u>(310,548)</u>           | <u>(27,844)</u>           |

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

|                           | At 1.4.23<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.3.25<br>£ |
|---------------------------|-------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                   |                                  |                    |
| Charitable activities     | 232,429           | 4,817                            | 237,246            |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>  |
| <b>TOTAL FUNDS</b>        | <u>232,429</u>    | <u>4,817</u>                     | <u>237,246</u>     |

**10. 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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| Charitable activities     | 620,475                    | (615,658)                  | 4,817                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>620,475</u>             | <u>(615,658)</u>           | <u>4,817</u>              |

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**Pennine Pen Animal Rescue CIO**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

|  | 2025<br>£     | 2024<br>£     |
|--|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>           |               |               |
| <b>Donations and legacies</b>          |               |               |
| Gifts                                  | (2)           | -             |
| Donations                              | 26,805        | 38,386        |
| Legacies                               | <u>57,524</u> | <u>-</u>      |
|  | 84,327        | 38,386        |
| <b>Other trading activities</b>        |               |               |
| Shop Sales                             | 156,288       | 164,941       |
| Online Sales                           | 14,295        | 2,036         |
| Merchandise Sold                       | -             | 186           |
| Recycling Rags                         | 4,159         | 7,646         |
| Fundraising                            | 15,387        | 18,916        |
| Collection Boxes                       | 721           | 1,128         |
| Memberships                            | <u>-</u>      | <u>30</u>     |
|  | 190,850       | 194,883       |
| <b>Investment income</b>               |               |               |
| Interest receivable - trading          | -             | 9             |
| <b>Charitable activities</b>           |               |               |
| Rehoming Fees                          | 27,671        | 31,206        |
| Cattery Sponsor                        | <u>-</u>      | <u>10</u>     |
|  | 27,671        | 31,216        |
| <b>Other income</b>                    |               |               |
| Refunds                                | 266           | 204           |
| Output VAT                             | -             | 5,920         |
| Sundry Income                          | <u>34,657</u> | <u>12,086</u> |
|  | 34,923        | 18,210        |
| <b>Total incoming resources</b>        | 337,771       | 282,704       |
| <b>EXPENDITURE</b>                     |               |               |
| <b>Charitable activities</b>           |               |               |
| Salary Costs                           | 164,169       | 173,696       |
| Social security                        | 5,819         | -             |
| Pensions                               | 2,456         | -             |
| Rent, Rates & Utilities                | 44,682        | 42,433        |
| Insurance                              | 5,828         | 6,544         |
| Veterinary Fees                        | 50,201        | 44,404        |
| Maintenance & Repairs<br>& Advertising | 8,795         | 5,969         |
|  | 3,286         | 3,198         |
| Sundries                               | 8,228         | 6,557         |
| Carried forward                        | 293,464       | 282,801       |

This page does not form part of the statutory financial statements

**Pennine Pen Animal Rescue CIO**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

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|                                       | 2025                 | 2024                   |
|---------------------------------------|----------------------|------------------------|
|                                       | £                    | £                      |
| <b>Charitable activities</b>          |                      |                        |
| Brought forward                       | 293,464              | 282,801                |
| Vehicle Costs                         | 1,566                | 3,234                  |
| Mortgage Costs                        | -                    | 1,001                  |
| Depreciation of tangible fixed assets | <u>2,298</u>         | <u>3,464</u>           |
|                                       | 297,328              | 290,500                |
| <b>Other</b>                          |                      |                        |
| Input VAT                             | -                    | 13,382                 |
| <b>Support costs</b>                  |                      |                        |
| <b>Finance</b>                        |                      |                        |
| Bank charges                          | 4,142                | 4,549                  |
| <b>Governance costs</b>               |                      |                        |
| Accountancy and Payroll Costs         | <u>3,640</u>         | <u>2,117</u>           |
| Total resources expended              | <u>305,110</u>       | <u>310,548</u>         |
| <b>Net income/(expenditure)</b>       | <u><u>32,661</u></u> | <u><u>(27,844)</u></u> |

**PENNINE PEN ANIMAL RESCUE CIO**

England & Wales - Charity number 1170490

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# Accounts

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**Charity Registration Number: 1170490**

**PENNINE PEN ANIMAL RESCUE**  
**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**

**For The Year Ended**  
**31<sup>st</sup> March 2024**

# PENNINE PEN ANIMAL RESCUE

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| Balance Sheet  | 7           |
| Notes to the Financial Statements  | 8 to 13     |

# PENNINE PEN ANIMAL RESCUE

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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|                                |   |
|--------------------------------|---|
| <b>Registered Charity Name</b> | Pennine Pen Animal Rescue   |
| <b>Charity Number</b>          | 1170490   |
| <b>Registered Office</b>       | Honeywell Lane<br>Oldham<br>OL8 2JP   |
| <b>Trustees</b>                | Laurence Day<br>Dena Dessoky<br>Joanne Loake (nee Hopkinson)<br>Sarah Victoria Mitchell (appointed 02/02/2024)<br>Andrea Whitmore (resigned 16/01/2024) |
| <b>Accountants</b>             | Community Accounting Lancashire C.I.C.<br>Foxfields<br>9 Norley Close<br>Chadderton<br>Oldham<br>OL1 2RA  |
| <b>Bankers</b>                 | NatWest Bank<br>10 Yorkshire Street<br>Oldham<br>OL1 1QT<br><br>Co-Operative Bank<br>Business Direct<br>PO Box 250<br>Skelmersdale<br>WN8 6WT           |

# PENNINE PEN ANIMAL RESCUE

## TRUSTEES ANNUAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and the unaudited financial statements of the charity for the period ended 31st March 2024.

#### **Structure, Governance and Management**

Pennine Pen Animal Rescue CIO (registered charity number 1170490) is governed by a constitution and was registered as a CIO (Charitable Incorporated Organisation) on 30 November 2016.

The principal address for the Charity is – Honeywell Lane, Oldham, OL8 2JP.

The Charity operates an animal rescue centre at Honeywell Lane, Oldham; and also operates a number of charity shops in the Oldham area. To facilitate this operation there is both paid staff and volunteers.

#### Trustees in this period were:

- Dena Dessoky
- Laurence Day
- Joanne Loake (nee Hopkinson)
- Sarah Victoria Mitchell (appointed 02/02/2024)
- Andrea Whitmore (resigned 16/01/2024)

The Trustees meet on a regular basis to discuss all aspects of the charity to include financial planning and control; staffing levels; veterinary issues; rehoming policies; maintenance and repairs; and also any health and safety matters. The Trustees will seek expert financial; legal; compliance; and employment advice when necessary.

#### Trustees Selection

Trustees are recruited on the basis of their individual skills and expertise appertaining to the needs and requirements of the Charity. The trustees are elected by members at the Annual General Meeting

All new Trustees are provided with a copy of the Constitution, and past accounts are available.

The induction of new Trustees is undertaken by the Chairman and at least one other experienced Trustee, and all new Trustees are provided with all information available from the Charity Commission.

#### Remuneration and Expenses

All Trustees give their time on a voluntary basis and receive no benefit of any sort from the Charity.

#### Funds held as custodian trustee on behalf of others

Pennine Pen Animal Rescue CIO has not acted as a custodian trustee during this accounting period.

#### **Objectives and Activities**

The Charitable Objectives of Pennine Pen Animal Rescue, as set out in the Constitution of the CIO are:

- Provide sanctuary to unwanted and abandoned animals;
- Never put a healthy animal to sleep, so long as it can have a good quality of life and euthanasia is only an option after taking specialist veterinary advice;
- To neuter all animals in our care to prevent unwanted litters;
- To vaccinate all animals in our care to prevent the spread of disease;
- To microchip all our animals as a means of permanent identification and to ensure the return of an animal to its owner;
- To give all the animals in our care the love and attention they deserve;
- To inspect all prospective new homes to ensure suitability for animal and owner;
- To help and support people on low incomes to neuter their pets and provide food for their animals for a limited period and where funds permit;
- To educate and advise the public in caring for their pets correctly.

**PENNINE PEN ANIMAL RESCUE**  
**TRUSTEES ANNUAL REPORT continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Public Benefit**

The trustees have regard to the guidance issued by the Charity Commission on public benefit, and discuss this at our Trustees meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.

**Financial Review**

The financial year April 1st 2023 to March 31st 2024 was as expected in relation to fundraising, rehoming of animals, and the Charity shops.

While income streams are either steady or increasing, the continuous increase in costs across the board is relentless. The Trustees have suitable planning and appropriate strategies to deal with this.

**Reserves Policy**

Our policy is to hold a minimum of 3 months running costs in our free reserves (unrestricted funds).

**Achievements and Performance**

The rehoming of animals was higher than expected during this period, and the Charity shops performance has been steady. The opportunities for fundraising at the three Fairs is very promising, and we now have a separate Fundraising Committee who are actively seeking out new fundraising opportunities and ideas.

The Trustees Annual Report was approved by the Board of Trustees on the 27<sup>th</sup> of January 2025 and signed by:



Laurence Day  
**Trustee**

**PENNINE PEN ANIMAL RESCUE**  
**REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**PENNINE PEN ANIMAL RESCUE**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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I report on the accounts for the year ended 31 March 2024 set out on pages 6 to 13.

**Respective Responsibilities of Trustees and Examiner**

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

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and;
- ~ to state whether particular matters have come to my attention

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the Directions given by the Charity commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiners Statement**

I have completed my examination for the year ended 31 March 2024.

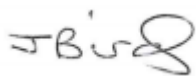
I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act
- ~ 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 (FRS102)].

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

**Independent Examiners Qualification**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians, which is one of the listed bodies.



27<sup>th</sup> January 2025

**Miss Jacqueline Bird F.M.A.A.T.**

*Practicing Licence Number: 1003659*

**Community Accounting Lancashire C.I.C.**

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

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**PENNINE PEN ANIMAL RESCUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 MARCH 2024**

|                                    | <i>Notes</i> | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Total<br>Funds<br>2023<br>£ |
|------------------------------------|--------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |              |                                    |                                  |                             |                             |
| Grants and donations               | 2            | 38,386                             | -                                | 38,386                      | 80,378                      |
| Charitable activities              | 3            | 31,216                             | -                                | 31,216                      | 13,988                      |
| Other trading activities           | 4            | 194,883                            | -                                | 194,883                     | 195,281                     |
| Other income                       | 5            | 18,210                             | -                                | 18,210                      | 21,688                      |
| Investments/interest received      |              | <u>9</u>                           | <u>-</u>                         | <u>9</u>                    | <u>-</u>                    |
| <b>Total</b>                       |              | <u>282,704</u>                     | <u>-</u>                         | <u>282,704</u>              | <u>311,335</u>              |
| <b>Expenditure on:</b>             |              |                                    |                                  |                             |                             |
| Raising funds                      |              | -                                  | -                                | -                           | -                           |
| Charitable activities              | 6            | 297,166                            | -                                | 297,166                     | 282,053                     |
| Other expenditure                  | 8            | <u>13,382</u>                      | <u>-</u>                         | <u>13,382</u>               | <u>10,566</u>               |
| <b>Total</b>                       |              | <u>310,548</u>                     | <u>-</u>                         | <u>310,548</u>              | <u>292,619</u>              |
| <b>Net income/(expenditure)</b>    |              | <u>(27,844)</u>                    | <u>-</u>                         | <u>(27,844)</u>             | <u>18,716</u>               |
| <b>Transfers between funds</b>     |              | -                                  | -                                | -                           | -                           |
| <b>Net movement in funds</b>       |              | <u>(27,844)</u>                    | <u>-</u>                         | <u>(27,844)</u>             | <u>18,716</u>               |
| <b>Reconciliation of funds:</b>    |              |                                    |                                  |                             |                             |
| Total funds brought forward        |              | <u>232,429</u>                     | <u>-</u>                         | <u>232,429</u>              | <u>213,713</u>              |
| <b>Total funds carried forward</b> | <i>14</i>    | <u>204,585</u>                     | <u>-</u>                         | <u>204,585</u>              | <u>232,429</u>              |

The notes on pages 8 to 13 form part of these financial statements.

Note 15 to the accounts shows a comparative Statement of Financial Activities for the year ended 31 March 2023.

**PENNINE PEN ANIMAL RESCUE**

**BALANCE SHEET**

**AS AT 31 MARCH 2024**

|   | <i>Notes</i> | <b>2024</b> | £                     | <b>2023</b> | £                     |
|---|--------------|-------------|-----------------------|-------------|-----------------------|
| <b>FIXED ASSETS</b>                                   |              |             |                       |             |                       |
| Tangible Fixed Assets                                 | <i>9</i>     |             | <b>118,862</b>        |             | 122,326               |
| <b>CURRENT ASSETS</b>                                 |              |             |                       |             |                       |
| Prepayments & Accrued Income                          | <i>10</i>    |             | <b>3,034</b>          |             | 2,803                 |
| Debtors   | <i>11</i>    |             | <b>350</b>            |             | 407                   |
| Cash at Bank and in Hand                              |              |             | <u><b>100,627</b></u> |             | <u>140,264</u>        |
|   |              |             | <b>104,011</b>        |             | 143,474               |
| <b>CREDITORS: Amounts falling due within one year</b> | <i>12</i>    |             | <b>(18,288)</b>       |             | (6,440)               |
| <b>NET CURRENT ASSETS</b>                             |              |             | <u><b>85,723</b></u>  |             | <u>137,034</u>        |
| <b>CREDITORS: Amounts falling due after one year</b>  | <i>13</i>    |             | -                     |             | (26,931)              |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>               |              |             | <u><b>85,723</b></u>  |             | <u>110,103</u>        |
| <b>TOTAL ASSETS</b>                                   |              |             | <u><b>204,585</b></u> |             | <u>232,429</u>        |
| <b>FUNDS OF THE CHARITY</b>                           |              |             |                       |             |                       |
| Unrestricted Funds                                    |              |             | <b>204,585</b>        |             | <b>232,429</b>        |
| Restricted Funds                                      |              |             | <u>-</u>              |             | <u>-</u>              |
| <b>TOTAL FUNDS</b>                                    | <i>14</i>    |             | <u><b>204,585</b></u> |             | <u><b>232,429</b></u> |

The financial statements were approved by the Board of Trustees on the 27<sup>th</sup> of January 2025 and signed on their behalf:



Laurence Day  
Trustee

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements of the charity, which is a public benefit entity under FRS102, 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 January 2022]. The financial statements have been prepared under the historical cost convention.

**Going Concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

**Incoming resources**

All income, including grants and donations, is recognised once the charity has entitlement to the income, that it is probable that the income will be received, and the amount of income receivable can be measured reliably.

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

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are for grants, donations and other incoming resources received or generated for charitable purposes.

**Resources expended**

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to applicable expenditure headings.

Charitable expenditure shall include all expenditure directly related to the objects of the charity, including the cost of goods and services, that have been incurred in charitable activities.

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 settlement will be required, and the amount for the obligation can be measured reliably.

**Governance costs**

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

**Fixed assets**

Fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000.

They are initially recorded at cost and depreciated on a straight line reducing balance basis in order to write the asset off over its estimated useful life.

**Taxation**

Value added tax for the period is recognised at the amount payable and receivable in the statement of financial activities, except for any amounts due to the charity as enacted by the balance sheet date.

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2. INCOME FROM GRANTS & DONATIONS**

|                                     | Unrestricted<br>Funds | Restricted<br>Funds | 2024<br>Total<br>Funds | 2023<br>Total<br>Funds |
|-------------------------------------|-----------------------|---------------------|------------------------|------------------------|
|                                     | £                     | £                   | £                      | £                      |
| Jean Sainsbury Animal Welfare Trust | -                     | -                   | -                      | 5,000                  |
| Legacies                            | -                     | -                   | -                      | 24,423                 |
| Donations                           | 38,386                | -                   | <u>38,386</u>          | <u>50,955</u>          |
|                                     | <u>38,386</u>         | <u>-</u>            | <u>38,386</u>          | <u>80,378</u>          |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                 | Unrestricted<br>Funds | Restricted<br>Funds | 2024<br>Total<br>Funds | 2023<br>Total<br>Funds |
|-----------------|-----------------------|---------------------|------------------------|------------------------|
|                 | £                     | £                   | £                      | £                      |
| Rehoming Fees   | 31,206                | -                   | <u>31,206</u>          | 13,988                 |
| Cattery Sponsor | 10                    | -                   | <u>10</u>              | -                      |
|                 | <u>31,216</u>         | <u>-</u>            | <u>31,216</u>          | <u>13,988</u>          |

**4. OTHER TRADING ACTIVITIES**

|                  | Unrestricted<br>Funds | Restricted<br>Funds | 2024<br>Total<br>Funds | 2023<br>Total<br>Funds |
|------------------|-----------------------|---------------------|------------------------|------------------------|
|                  | £                     | £                   | £                      | £                      |
| Shop Sales       | 164,941               | -                   | <u>161,941</u>         | 161,440                |
| Online Sales     | 2,036                 | -                   | <u>2,036</u>           | 9,157                  |
| Merchandise Sold | 186                   | -                   | <u>186</u>             | 374                    |
| Recycling Rags   | 7,646                 | -                   | <u>7,646</u>           | 7,003                  |
| Fundraising      | 18,916                | -                   | <u>18,916</u>          | 15,180                 |
| Collection Boxes | 1,128                 | -                   | <u>1,128</u>           | 1,995                  |
| Memberships      | 30                    | -                   | <u>30</u>              | 132                    |
|                  | <u>194,883</u>        | <u>-</u>            | <u>194,883</u>         | <u>195,281</u>         |

**5. OTHER INCOME**

|                | Unrestricted<br>Funds | Restricted<br>Funds | 2024<br>Total<br>Funds | 2023<br>Total<br>Funds |
|----------------|-----------------------|---------------------|------------------------|------------------------|
|                | £                     | £                   | £                      | £                      |
| Refunds        | 204                   | -                   | <u>204</u>             | 1,095                  |
| HMRC Gift Aid  | -                     | -                   | -                      | 6,456                  |
| Output VAT     | 5,920                 | -                   | <u>5,920</u>           | 3,134                  |
| Sundry Income* | <u>12,086</u>         | -                   | <u>12,086</u>          | <u>11,003</u>          |
|                | <u>18,210</u>         | <u>-</u>            | <u>18,210</u>          | <u>21,688</u>          |

\*Includes £7,212 of HMRC VAT Refunds (2023: £8,743), and £1,000 from the Mayors Appeal Award.

**PENNINE PEN ANIMAL RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

|  | Unrestricted<br>Direct &<br>Governance<br>Costs | Restricted<br>Direct &<br>Governance<br>Costs | Unrestricted<br>Support<br>Costs | Restricted<br>Support<br>Costs | 2024<br>Total<br>Funds | 2023<br>Total<br>Funds |
|--|---|---|----------------------------------|--------------------------------|------------------------|------------------------|
|  | £   | £   | £                                | £                              | £                      | £                      |
| Salaries Costs                                   | 173,696   | -   | -                                | -                              | 173,696                | 167,040                |
| Veterinary Fees                                  | 44,404  | -   | -                                | -                              | 44,404                 | 36,598                 |
| Rent, Rates & Utilities                          | -   | -   | 42,433                           | -                              | 42,433                 | 31,300                 |
| Insurances                                       | -   | -   | 6,544                            | -                              | 6,544                  | 6,317                  |
| Maintenance & Repairs                            | -   | -   | 5,969                            | -                              | 5,969                  | 13,303                 |
| Stationery, Postage,<br>Telephones & Advertising | -   | -   | 3,198                            | -                              | 3,198                  | 1,819                  |
| Merchandise                                      | -   | -   | -                                | -                              | -                      | -                      |
| Vehicle Costs                                    | -   | -   | 3,234                            | -                              | 3,234                  | 3,506                  |
| Mortgage Costs                                   | 1,001   | -   | -                                | -                              | 1,001                  | 2,275                  |
| Accounts & Payroll Costs                         | 2,117   | -   | -                                | -                              | 2,117                  | 2,565                  |
| Bank & Card Costs                                | 4,549   | -   | -                                | -                              | 4,549                  | 3,513                  |
| Depreciation                                     | -   | -   | 3,464                            | -                              | 3,464                  | 3,051                  |
| Sundry Costs                                     | -   | -   | 6,557                            | -                              | 6,557                  | 10,766                 |
|  | <u>225,767</u>                                  | <u>-</u>                                      | <u>71,399</u>                    | <u>-</u>                       | <u>297,166</u>         | <u>282,053</u>         |

**Total resources expended are stated after charging:**

Independent examination fees

|                              | 2024  | 2023  |
|------------------------------|-------|-------|
|                              | £     | £     |
| Independent examination fees | 1,400 | 1,400 |

**7. STAFF COSTS**

The movement in the year is after charging:

Salary Costs

|              | 2024           | 2023           |
|--------------|----------------|----------------|
|              | £              | £              |
| Salary Costs | <u>173,696</u> | <u>167,040</u> |

Average number of employees during the year was 14, an average of 12 full time equivalent (2023: 14, FTE: 12).

No employee received emoluments of £60,000 or above (2023: none).

No Trustees were paid any remuneration or expenses during the course of the year (2023: none).

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8. OTHER EXPENDITURE**

|           | Unrestricted<br>Funds | Restricted<br>Funds | 2024<br>Total<br>Funds | 2023<br>Total<br>Funds |
|-----------|-----------------------|---------------------|------------------------|------------------------|
|           | £                     | £                   | £                      | £                      |
| Input VAT | 13,382                | -                   | 13,382                 | 10,566                 |
|           | <u>13,382</u>         | <u>-</u>            | <u>13,382</u>          | <u>10,566</u>          |

**9. TANGIBLE FIXED ASSETS**

|   | Property              | Vehicles          | Equipment<br>& Fittings | Total                 |
|---|-----------------------|-------------------|-------------------------|-----------------------|
|   | £                     | £                 | £                       | £                     |
| <b>Cost or Valuation</b>                    |                       |                   |                         |                       |
| Cost at 01/04/23                            | 115,000               | 12,100            | 5,830                   | 132,930               |
| Additions                                   | -                     | -                 | -                       | -                     |
| Revaluations                                | -                     | -                 | -                       | -                     |
| Disposals                                   | -                     | -                 | -                       | -                     |
| <b>Cost at 31/03/24</b>                     | <b>115,000</b>        | <b>12,100</b>     | <b>5,830</b>            | <b>132,930</b>        |
| <b>Accumulated Depreciation</b>             |                       |                   |                         |                       |
| Accumulated Depreciation at 01/04/23        | -                     | 9,300             | 1,304                   | 10,604                |
| Depreciation charge for the year            | -                     | 1,900             | 1,564                   | 3,464                 |
| Revaluations                                | -                     | -                 | -                       | -                     |
| Disposals                                   | -                     | -                 | -                       | -                     |
| <b>Accumulated Depreciation at 31/03/24</b> | <b>-</b>              | <b>11,200</b>     | <b>2,868</b>            | <b>14,068</b>         |
| <b>Net Book Value</b>                       |                       |                   |                         |                       |
| Net Book Value at 31/03/23                  | 115,000               | 2,800             | 4,526                   | 122,326               |
| <b>Net Book Value at 31/03/24</b>           | <b><u>115,000</u></b> | <b><u>900</u></b> | <b><u>2,962</u></b>     | <b><u>118,862</u></b> |

**10. PREPAYMENTS & ACCRUED INCOME**

|                | 2023<br>£    | 2023<br>£    |
|----------------|--------------|--------------|
| Prepayments    | 3,034        | 2,803        |
| Accrued Income | -            | -            |
|                | <u>3,034</u> | <u>2,803</u> |

**11. DEBTORS**

|            | 2023<br>£  | 2023<br>£  |
|------------|------------|------------|
| Debtors    | -          | -          |
| Output VAT | 350        | 407        |
|            | <u>350</u> | <u>407</u> |

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**12. CREDITORS: Amounts falling due within one year**

|           | 2023                 | 2023                |
|-----------|----------------------|---------------------|
|           | £                    | £                   |
| Creditors | -                    | -                   |
| Input VAT | 886                  | 860                 |
| Accruals  | <u>17,402</u>        | <u>5,580</u>        |
|           | <u><b>18,288</b></u> | <u><b>6,440</b></u> |

**13. CREDITORS: Amounts falling due after one year**

|          | 2023            | 2023                 |
|----------|-----------------|----------------------|
|          | £               | £                    |
| Mortgage | <u>-</u>        | <u>26,931</u>        |
|          | <u><b>-</b></u> | <u><b>26,931</b></u> |

The charity had a mortgage secured against the rescue centre, Honeywell Lane building. This was secured against the value of the building (currently valued at cost of £115,000).

In May 2023 the charity paid off the mortgage in full, showing as a nil balance in the year ended 31<sup>st</sup> March 2024 financial statements 'Balance Sheet' creditors, where the mortgage costs (including interest paid) up until the date of discharge were shown in the 'Statement of Financial Activities' for the year ended 31<sup>st</sup> March 2024.

**14. FUNDS ANALYSIS**

| Fund Name                 | Balance as at<br>1 April 2023 | Receipts              | Payments                | Balance as at<br>31 March 2024 |
|---------------------------|-------------------------------|-----------------------|-------------------------|--------------------------------|
|                           | £                             | £                     | £                       | £                              |
| <b>Unrestricted Funds</b> | <b>232,429</b>                | <b>282,704</b>        | <b>(310,548)</b>        | <b>204,585</b>                 |
| <b>Restricted Funds</b>   | <u>-</u>                      | <u>-</u>              | <u>-</u>                | <u>-</u>                       |
| <b>TOTAL FUNDS</b>        | <u><b>232,429</b></u>         | <u><b>282,704</b></u> | <u><b>(310,548)</b></u> | <u><b>204,585</b></u>          |

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**15. COMPARATIVE INFORMATION**

|                                    | <i>Notes</i> | Unrestricted<br>Funds<br>2023<br>(previous year)<br>£ | Restricted<br>Funds<br>2023<br>(previous year)<br>£ | Total<br>Funds<br>2023<br>(previous year)<br>£ |
|------------------------------------|--------------|---|---|--|
| <b>Income from:</b>                |              |   |   |  |
| Grants and donations               | 2            | 80,378  | -   | 80,378   |
| Charitable activities              | 3            | 13,988  | -   | 13,988   |
| Other Trading Activities           | 4            | 195,281   | -   | 195,281  |
| Other income                       | 5            | <u>21,688</u>   | -   | <u>21,688</u>                                  |
| <b>Total</b>                       |              | <u>311,335</u>  | <u>-</u>  | <u>311,335</u>                                 |
| <b>Expenditure on:</b>             |              |   |   |  |
| Raising funds                      |              | -   | -   | -  |
| Charitable activities              | 6            | 282,053   | -   | 282,053  |
| Other expenditure                  | 8            | <u>10,566</u>   | -   | <u>10,566</u>                                  |
| <b>Total</b>                       |              | <u>292,619</u>  | <u>-</u>  | <u>292,619</u>                                 |
| <b>Net income/(expenditure)</b>    |              | <u>18,716</u>   | <u>-</u>  | <u>18,716</u>                                  |
| <b>Transfers between funds</b>     |              | -   | -   | -  |
| <b>Net movement in funds</b>       |              | <u>18,716</u>   | <u>-</u>  | <u>18,716</u>                                  |
| <b>Reconciliation of funds:</b>    |              |   |   |  |
| Total funds brought forward        |              | <u>213,713</u>  | <u>-</u>  | <u>213,713</u>                                 |
| <b>Total funds carried forward</b> | 14           | <u>232,429</u>  | <u>-</u>  | <u>232,429</u>                                 |

**PENNINE PEN ANIMAL RESCUE CIO**

England & Wales - Charity number 1170490

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# Accounts

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**Charity Registration Number: 1170490**

**PENNINE PEN ANIMAL RESCUE**  
**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**

**For The Year Ended**  
**31<sup>st</sup> March 2023**

# PENNINE PEN ANIMAL RESCUE

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| Notes to the Financial Statements  | 8 to 13     |

## PENNINE PEN ANIMAL RESCUE

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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|                                |   |
|--------------------------------|---|
| <b>Registered Charity Name</b> | Pennine Pen Animal Rescue   |
| <b>Charity Number</b>          | 1170490   |
| <b>Registered Office</b>       | Honeywell Lane<br>Oldham<br>OL8 2JP   |
| <b>Trustees</b>                | Laurence Day<br>Andrea Whitmore<br>Dena Dessoky<br>Joanne Loake<br>Rebecca Braid (resigned 13/03/2023)  |
| <b>Accountants</b>             | Community Accounting Lancashire C.I.C.<br>Foxfields<br>9 Norley Close<br>Chadderton<br>Oldham<br>OL1 2RA                                      |
| <b>Bankers</b>                 | NatWest Bank<br>10 Yorkshire Street<br>Oldham<br>OL1 1QT<br><br>Co-Operative Bank<br>Business Direct<br>PO Box 250<br>Skelmersdale<br>WN8 6WT |

# PENNINE PEN ANIMAL RESCUE

## TRUSTEES ANNUAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and the unaudited financial statements of the charity for the period ended 31 March 2023.

#### **Structure, Governance and Management**

Pennine Pen Animal Rescue CIO (registered charity number 1170490) is governed by a constitution and was registered as a CIO (Charitable Incorporated Organisation) on 30 November 2016.

The principal address for the Charity is – Honeywell Lane, Oldham, OL8 2JP.

The Charity operates an animal rescue centre at Honeywell Lane, Oldham; and also operates a number of charity shops in the Oldham area. To facilitate this operation there is both paid staff and volunteers.

#### Trustees in this period were:

- Andrea Whitmore
- Dena Dessoky
- Laurence Day
- Joanne Loake
- Rebecca Braid (resigned 13/03/2023)

The Trustees meet on a regular basis to discuss all aspects of the charity to include financial planning and control; staffing levels; veterinary issues; rehoming policies; maintenance and repairs; and also any health and safety matters. The Trustees will seek expert financial; legal; compliance; and employment advice when necessary.

#### Trustees Selection

Trustees are recruited on the basis of their individual skills and expertise appertaining to the needs and requirements of the Charity. The trustees are elected by members at the Annual General Meeting

All new Trustees are provided with a copy of the Constitution, and past accounts are available.

The induction of new Trustees is undertaken by the Chairman and at least one other experienced Trustee, and all new Trustees are provided with all information available from the Charity Commission.

#### Remuneration and Expenses

All Trustees give their time on a voluntary basis and receive no benefit of any sort from the Charity.

#### Funds held as custodian trustee on behalf of others

Pennine Pen Animal Rescue CIO has not acted as a custodian trustee during this accounting period.

#### **Objectives and Activities**

The Charitable Objectives of Pennine Pen Animal Rescue, as set out in the Constitution of the CIO are:

- Provide sanctuary to unwanted and abandoned animals;
- Never put a healthy animal to sleep, so long as it can have a good quality of life and euthanasia is only an option after taking specialist veterinary advice;
- To neuter all animals in our care to prevent unwanted litters;
- To vaccinate all animals in our care to prevent the spread of disease;
- To microchip all our animals as a means of permanent identification and to ensure the return of an animal to its owner;
- To give all the animals in our care the love and attention they deserve;
- To inspect all prospective new homes to ensure suitability for animal and owner;
- To help and support people on low incomes to neuter their pets and provide food for their animals for a limited period and where funds permit;
- To educate and advise the public in caring for their pets correctly.

**PENNINE PEN ANIMAL RESCUE**  
**TRUSTEES ANNUAL REPORT continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Public Benefit**

The trustees have regard to the guidance issued by the Charity Commission on public benefit, and discuss this at our Trustees meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.

**Financial Review**

The financial year April 1st 2022 to March 31st 2023 was as expected in relation to fundraising, rehoming of animals, and the Charity shops.

While income streams are either steady or increasing, the continuous increase in costs across the board is relentless, and the Trustees are currently planning suitable and appropriate strategies to deal with this.

**Reserves Policy**

Our policy is to hold a minimum of 3 months running costs in our free reserves (unrestricted funds).

**Achievements and Performance**

The rehoming of animals was as expected during this period, and the Charity shops have performed well. The opportunities for fundraising at the three Fairs is very promising, with higher than expected income so far.

The Trustees Annual Report was approved by the Board of Trustees on the 29<sup>th</sup> of January 2024 and signed by:



Laurence Day  
**Trustee**

## PENNINE PEN ANIMAL RESCUE

### REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF PENNINE PEN ANIMAL RESCUE

FOR THE YEAR ENDED 31 MARCH 2023

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I report on the accounts for the year ended 31 March 2023 set out on pages 6 to 13.

#### **Respective Responsibilities of Trustees and Examiner**

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

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and;
- ~ to state whether particular matters have come to my attention

#### **Basis of Independent Examiners Report**

My examination was carried out in accordance with the Directions given by the Charity commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent Examiners Statement**

I have completed my examination for the year ended 31 March 2023.

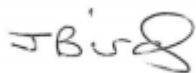
I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act
- ~ 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 (FRS102)].

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

#### **Independent Examiners Qualification**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians, which is one of the listed bodies.



30<sup>th</sup> January 2024

**Miss Jacqueline Bird F.M.A.A.T.**

*Practicing Licence Number: 1003659*

**Community Accounting Lancashire C.I.C.**

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

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**PENNINE PEN ANIMAL RESCUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 MARCH 2023**

|                                    | <i>Notes</i> | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Total<br>Funds<br>2022<br>£ |
|------------------------------------|--------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |              |                                    |                                  |                             |                             |
| Grants and donations               | 2            | 80,378                             | -                                | 80,378                      | 54,799                      |
| Charitable activities              | 3            | 13,988                             | -                                | 13,988                      | 9,884                       |
| Other Trading Activities           | 4            | 195,281                            | -                                | 195,281                     | 176,200                     |
| Other income                       | 5            | <u>21,688</u>                      | -                                | <u>21,688</u>               | <u>31,780</u>               |
| <b>Total</b>                       |              | <u>311,335</u>                     | <u>-</u>                         | <u>311,335</u>              | <u>272,663</u>              |
| <b>Expenditure on:</b>             |              |                                    |                                  |                             |                             |
| Raising funds                      |              | -                                  | -                                | -                           | -                           |
| Charitable activities              | 6            | 282,053                            | -                                | 282,053                     | 256,469                     |
| Other expenditure                  | 8            | <u>10,566</u>                      | -                                | <u>10,566</u>               | <u>11,588</u>               |
| <b>Total</b>                       |              | <u>292,619</u>                     | <u>-</u>                         | <u>292,619</u>              | <u>268,057</u>              |
| <b>Net income/(expenditure)</b>    |              | <u>18,716</u>                      | <u>-</u>                         | <u>18,716</u>               | <u>4,606</u>                |
| <b>Transfers between funds</b>     |              | -                                  | -                                | -                           | -                           |
| <b>Net movement in funds</b>       |              | <u>18,716</u>                      | <u>-</u>                         | <u>18,716</u>               | <u>4,606</u>                |
| <b>Reconciliation of funds:</b>    |              |                                    |                                  |                             |                             |
| Total funds brought forward        |              | <u>213,713</u>                     | <u>-</u>                         | <u>213,713</u>              | <u>209,107</u>              |
| <b>Total funds carried forward</b> | <b>14</b>    | <u>232,429</u>                     | <u>-</u>                         | <u>232,429</u>              | <u>213,713</u>              |

The notes on pages 8 to 13 form part of these financial statements.

Note 15 to the accounts shows a comparative Statement of Financial Activities for the year ended 31 March 2022.

PENNINE PEN ANIMAL RESCUE

BALANCE SHEET

AS AT 31 MARCH 2023

|   | <i>Notes</i> | 2023<br>£      | £              | 2022<br>£      | £              |
|---|--------------|----------------|----------------|----------------|----------------|
| <b>FIXED ASSETS</b>                                   |              |                |                |                |                |
| Tangible Fixed Assets                                 | <i>9</i>     |                | 122,326        |                | 123,838        |
| <b>CURRENT ASSETS</b>                                 |              |                |                |                |                |
| Prepayments & Accrued Income                          | <i>10</i>    | 2,803          |                | 2,937          |                |
| Debtors   | <i>11</i>    | 407            |                | 65             |                |
| Cash at Bank and in Hand                              |              | <u>140,264</u> |                | <u>125,546</u> |                |
|   |              | 143,474        |                | 128,548        |                |
| <b>CREDITORS: Amounts falling due within one year</b> | <i>12</i>    | (6,440)        |                | (7,045)        |                |
| <b>NET CURRENT ASSETS</b>                             |              |                | <u>137,034</u> |                | <u>121,503</u> |
| <b>CREDITORS: Amounts falling due after one year</b>  | <i>13</i>    | (26,931)       |                | (31,628)       |                |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>               |              |                | <u>110,103</u> |                | <u>89,875</u>  |
| <b>TOTAL ASSETS</b>                                   |              |                | <u>232,429</u> |                | <u>213,713</u> |
| <b>FUNDS OF THE CHARITY</b>                           |              |                |                |                |                |
| Unrestricted Funds                                    |              |                | 232,429        |                | 213,713        |
| Restricted Funds                                      |              |                | -              |                | -              |
| <b>TOTAL FUNDS</b>                                    | <i>14</i>    |                | <u>232,429</u> |                | <u>213,713</u> |

The financial statements were approved by the Board of Trustees on the 29<sup>th</sup> of January 2024 and signed on their behalf:



Laurence Day  
Trustee

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements of the charity, which is a public benefit entity under FRS102, 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) [second edition – October 2019]', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Going Concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

**Incoming resources**

All income, including grants and donations, is recognised once the charity has entitlement to the income, that it is probable that the income will be received, and the amount of income receivable can be measured reliably.

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

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are for grants, donations and other incoming resources received or generated for charitable purposes.

**Resources expended**

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to applicable expenditure headings.

Charitable expenditure shall include all expenditure directly related to the objects of the charity, including the cost of goods and services, that have been incurred in charitable activities.

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 settlement will be required, and the amount for the obligation can be measured reliably.

**Governance costs**

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

**Fixed assets**

Fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000.

They are initially recorded at cost and depreciated on a straight line reducing balance basis in order to write the asset off over its estimated useful life.

**Taxation**

Value added tax for the period is recognised at the amount payable and receivable in the statement of financial activities, except for any amounts due to the charity as enacted by the balance sheet date.

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**2. INCOME FROM GRANTS & DONATIONS**

|                                     | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total<br>Funds | 2022<br>Total<br>Funds |
|-------------------------------------|-----------------------|---------------------|------------------------|------------------------|
|                                     | £                     | £                   | £                      | £                      |
| Jean Sainsbury Animal Welfare Trust | 5,000                 | -                   | <b>5,000</b>           | -                      |
| Support Adoption for Pets           | -                     | -                   | -                      | 500                    |
| Legacies                            | 24,423                | -                   | <b>24,423</b>          | 1,100                  |
| Donations                           | <u>50,955</u>         | <u>-</u>            | <u><b>50,955</b></u>   | <u>53,199</u>          |
|                                     | <u><b>80,378</b></u>  | <u><b>-</b></u>     | <u><b>80,378</b></u>   | <u><b>54,799</b></u>   |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                 | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total<br>Funds | 2022<br>Total<br>Funds |
|-----------------|-----------------------|---------------------|------------------------|------------------------|
|                 | £                     | £                   | £                      | £                      |
| Rehoming Fees   | 13,988                | -                   | <b>13,988</b>          | 9,784                  |
| Cattery Sponsor | -                     | -                   | -                      | 100                    |
|                 | <u><b>13,988</b></u>  | <u><b>-</b></u>     | <u><b>13,988</b></u>   | <u><b>9,884</b></u>    |

**4. OTHER TRADING ACTIVITIES**

|                  | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total<br>Funds | 2022<br>Total<br>Funds |
|------------------|-----------------------|---------------------|------------------------|------------------------|
|                  | £                     | £                   | £                      | £                      |
| Shop Sales       | 161,440               | -                   | <b>161,440</b>         | 153,620                |
| Online Sales     | 9,157                 | -                   | <b>9,157</b>           | 6,822                  |
| Merchandise Sold | 374                   | -                   | <b>374</b>             | 1,150                  |
| Recycling Rags   | 7,003                 | -                   | <b>7,003</b>           | 7,899                  |
| Fundraising      | 15,180                | -                   | <b>15,180</b>          | 5,175                  |
| Collection Boxes | 1,995                 | -                   | <b>1,995</b>           | 1,323                  |
| Memberships      | <u>132</u>            | <u>-</u>            | <u><b>132</b></u>      | <u>211</u>             |
|                  | <u><b>195,281</b></u> | <u><b>-</b></u>     | <u><b>195,281</b></u>  | <u><b>176,200</b></u>  |

**PENNINE PEN ANIMAL RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**5. OTHER INCOME**

|   | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total<br>Funds | 2022<br>Total<br>Funds |
|---|-----------------------|---------------------|------------------------|------------------------|
|   | £                     | £                   | £                      | £                      |
| Refunds                                       | 1,095                 | -                   | <b>1,095</b>           | -                      |
| HMRC Gift Aid                                 | 6,456                 | -                   | <b>6,456</b>           | -                      |
| Output VAT                                    | 3,134                 | -                   | <b>3,134</b>           | 1,818                  |
| Government Grant (HMRC Job Retention Scheme)* | -                     | -                   | -                      | 7,221                  |
| OMBC Local Restrictions Support Grant*        | -                     | -                   | -                      | 8,001                  |
| Sundry Income**                               | <u>11,003</u>         | -                   | <u><b>11,003</b></u>   | <u>14,740</u>          |
|   | <u><b>21,688</b></u>  | <u>-</u>            | <u><b>21,688</b></u>   | <u>31,780</u>          |

\* No Government Grants were received during this financial period.

During the previous year the charity benefitted from £15,222 of Government Grants, being £7,221 from the HMRC Job Retention Scheme and £8,001 from Oldham MBC for the Local Restrictions Support Grant.

In accordance with the accounting policy, these credits were included in 'Other Income' within the 'Statement of Financial Activities (Income and Expenditure Account)' over the same period as the staff costs for which they compensated and for when the coronavirus restrictions impacted.

\*\*Sundry Income includes £8,743 of HMRC VAT Refunds (2022: £7,365).

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

|  | Unrestricted<br>Direct &<br>Governance<br>Costs | Restricted<br>Direct &<br>Governance<br>Costs | Unrestricted<br>Support<br>Costs | Restricted<br>Support<br>Costs | 2023<br>Total<br>Funds | 2022<br>Total<br>Funds |
|--|---|---|----------------------------------|--------------------------------|------------------------|------------------------|
|  | £   | £   | £                                | £                              | £                      | £                      |
| Salaries Costs                                   | <b>167,040</b>                                  | -   | -                                | -                              | <b>167,040</b>         | 156,938                |
| Veterinary Fees                                  | <b>36,598</b>                                   | -   | -                                | -                              | <b>36,598</b>          | 28,413                 |
| Rent, Rates & Utilities                          | -   | -   | <b>31,300</b>                    | -                              | <b>31,300</b>          | 30,455                 |
| Insurances                                       | -   | -   | <b>6,317</b>                     | -                              | <b>6,317</b>           | 5,938                  |
| Maintenance & Repairs                            | -   | -   | <b>13,303</b>                    | -                              | <b>13,303</b>          | 11,927                 |
| Stationery, Postage,<br>Telephones & Advertising | -   | -   | <b>1,819</b>                     | -                              | <b>1,819</b>           | 1,263                  |
| Merchandise                                      | -   | -   | -                                | -                              | -                      | -                      |
| Vehicle Costs                                    | -   | -   | <b>3,506</b>                     | -                              | <b>3,506</b>           | 4,261                  |
| Mortgage Costs                                   | <b>2,275</b>                                    | -   | -                                | -                              | <b>2,275</b>           | 1,956                  |
| Accounts & Payroll Costs                         | <b>2,565</b>                                    | -   | -                                | -                              | <b>2,565</b>           | 1,522                  |
| Bank & Card Costs                                | <b>3,513</b>                                    | -   | -                                | -                              | <b>3,513</b>           | 1,374                  |
| Depreciation                                     | -   | -   | <b>3,051</b>                     | -                              | <b>3,051</b>           | 2,253                  |
| Sundry Costs                                     | -   | -   | <u>10,766</u>                    | -                              | <u>10,766</u>          | <u>10,169</u>          |
|  | <u><b>211,991</b></u>                           | <u>-</u>                                      | <u><b>70,062</b></u>             | <u>-</u>                       | <u><b>282,053</b></u>  | <u>256,469</u>         |

**Total resources expended are stated after charging:**

|                              | 2023         | 2022  |
|------------------------------|--------------|-------|
|                              | £            | £     |
| Independent examination fees | <b>1,400</b> | 1,295 |

**PENNINE PEN ANIMAL RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**7. STAFF COSTS**

|   |                       |                |
|---|-----------------------|----------------|
| The movement in the year is after charging: | <b>2023</b>           | 2022           |
|   | £                     | £              |
| Salary Costs                                | <u><b>167,040</b></u> | <u>156,938</u> |

Average number of employees during the year was 14, an average of 12 full time equivalent (2022: 13, FTE: 11).

No employee received emoluments of £60,000 or above (2022: none).

No Trustees were paid any remuneration or expenses during the course of the year (2022: none).

**8. OTHER EXPENDITURE**

|           | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total<br>Funds | 2022<br>Total<br>Funds |
|-----------|-----------------------|---------------------|------------------------|------------------------|
|           | £                     | £                   | £                      | £                      |
| Input VAT | <u>10,566</u>         | -                   | <u>10,566</u>          | <u>11,588</u>          |
|           | <u><b>10,566</b></u>  | <u>-</u>            | <u><b>10,566</b></u>   | <u><b>11,588</b></u>   |

**9. TANGIBLE FIXED ASSETS**

|   | Property              | Vehicles            | Equipment<br>& Fittings | Total                 |
|---|-----------------------|---------------------|-------------------------|-----------------------|
|   | £                     | £                   | £                       | £                     |
| <b>Cost or Valuation</b>                    |                       |                     |                         |                       |
| Cost at 01/04/22                            | 115,000               | 12,100              | 4,291                   | 131,391               |
| Additions                                   | -                     | -                   | 1,539                   | 1,539                 |
| Revaluations                                | -                     | -                   | -                       | -                     |
| Disposals                                   | -                     | -                   | -                       | -                     |
| <b>Cost at 31/03/23</b>                     | <b>115,000</b>        | <b>12,100</b>       | <b>5,830</b>            | <b>132,930</b>        |
| <b>Accumulated Depreciation</b>             |                       |                     |                         |                       |
| Accumulated Depreciation at 01/04/22        | -                     | 7,300               | 253                     | 7,553                 |
| Depreciation charge for the year            | -                     | 2,000               | 1,051                   | 3,051                 |
| Revaluations                                | -                     | -                   | -                       | -                     |
| Disposals                                   | -                     | -                   | -                       | -                     |
| <b>Accumulated Depreciation at 31/03/23</b> | <b>-</b>              | <b>9,300</b>        | <b>1,304</b>            | <b>10,604</b>         |
| <b>Net Book Value</b>                       |                       |                     |                         |                       |
| Net Book Value at 31/03/22                  | <u>115,000</u>        | <u>4,800</u>        | <u>4,038</u>            | <u>123,838</u>        |
| <b>Net Book Value at 31/03/23</b>           | <u><b>115,000</b></u> | <u><b>2,800</b></u> | <u><b>4,526</b></u>     | <u><b>122,326</b></u> |

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10. PREPAYMENTS & ACCRUED INCOME**

|                | 2023                | 2022                |
|----------------|---------------------|---------------------|
|                | £                   | £                   |
| Prepayments    | 2,803               | 2,937               |
| Accrued Income | <u>-</u>            | <u>-</u>            |
|                | <b><u>2,803</u></b> | <b><u>2,937</u></b> |

**11. DEBTORS**

|               | 2023              | 2022             |
|---------------|-------------------|------------------|
|               | £                 | £                |
| Trade Debtors | -                 | -                |
| Output VAT    | <u>407</u>        | <u>65</u>        |
|               | <b><u>407</u></b> | <b><u>65</u></b> |

**12. CREDITORS: Amounts falling due within one year**

|                 | 2023                | 2022                |
|-----------------|---------------------|---------------------|
|                 | £                   | £                   |
| Trade Creditors | -                   | -                   |
| Input VAT       | 860                 | 1,087               |
| Accruals        | <u>5,580</u>        | <u>5,958</u>        |
|                 | <b><u>6,440</u></b> | <b><u>7,045</u></b> |

**13. CREDITORS: Amounts falling due after one year**

|          | 2023                 | 2022                 |
|----------|----------------------|----------------------|
|          | £                    | £                    |
| Mortgage | <u>26,931</u>        | <u>31,628</u>        |
|          | <b><u>26,931</u></b> | <b><u>31,628</u></b> |

The charity has a mortgage secured against the rescue centre, Honeywell Lane building. This is secured against the value of the building which is currently valued at cost of £115,000.

**14. FUNDS ANALYSIS**

| Fund Name          | Balance as at<br>1 April 2022 | Receipts              | Payments                | Balance as at<br>31 March 2023 |
|--------------------|-------------------------------|-----------------------|-------------------------|--------------------------------|
|                    | £                             | £                     | £                       | £                              |
| Unrestricted Funds | 213,713                       | 311,335               | (292,619)               | 232,429                        |
| Restricted Funds   | <u>-</u>                      | <u>-</u>              | <u>-</u>                | <u>-</u>                       |
| <b>TOTAL FUNDS</b> | <b><u>213,713</u></b>         | <b><u>311,335</u></b> | <b><u>(292,619)</u></b> | <b><u>232,429</u></b>          |

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**15. COMPARATIVE INFORMATION**

|                                    | <i>Notes</i> | Unrestricted<br>Funds<br>2022<br>(previous year)<br>£ | Restricted<br>Funds<br>2022<br>(previous year)<br>£ | Total<br>Funds<br>2022<br>(previous year)<br>£ |
|------------------------------------|--------------|---|---|--|
| <b>Income from:</b>                |              |   |   |  |
| Grants and donations               | 2            | 54,799  | -   | 54,799   |
| Charitable activities              | 3            | 9,884   | -   | 9,884  |
| Other Trading Activities           | 4            | 176,200   | -   | 176,200  |
| Other income                       | 5            | <u>31,780</u>   | -   | <u>31,780</u>                                  |
| <b>Total</b>                       |              | <u>272,663</u>  | <u>-</u>  | <u>272,663</u>                                 |
| <b>Expenditure on:</b>             |              |   |   |  |
| Raising funds                      |              | -   | -   | -  |
| Charitable activities              | 6            | 256,469   | -   | 256,469  |
| Other expenditure                  | 8            | <u>11,588</u>   | -   | <u>11,588</u>                                  |
| <b>Total</b>                       |              | <u>268,057</u>  | <u>-</u>  | <u>268,057</u>                                 |
| <b>Net income/(expenditure)</b>    |              | <u>4,606</u>  | <u>-</u>  | <u>4,606</u>                                   |
| <b>Transfers between funds</b>     |              | -   | -   | -  |
| <b>Net movement in funds</b>       |              | <u>4,606</u>  | <u>-</u>  | <u>4,606</u>                                   |
| <b>Reconciliation of funds:</b>    |              |   |   |  |
| Total funds brought forward        |              | <u>209,107</u>  | <u>-</u>  | <u>209,107</u>                                 |
| <b>Total funds carried forward</b> | 14           | <u>213,713</u>  | <u>-</u>  | <u>213,713</u>                                 |

**PENNINE PEN ANIMAL RESCUE CIO**

England & Wales - Charity number 1170490

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# Accounts

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**Charity Registration Number: 1170490**

**PENNINE PEN ANIMAL RESCUE**  
**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**

**For The Year Ended**

**31<sup>st</sup> March 2022**

# PENNINE PEN ANIMAL RESCUE

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| Statement of Financial Activities (incorporating the income and expenditure account) | 6           |
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| Notes to the Financial Statements  | 8 to 13     |

## PENNINE PEN ANIMAL RESCUE

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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|                                |   |
|--------------------------------|---|
| <b>Registered Charity Name</b> | Pennine Pen Animal Rescue   |
| <b>Charity Number</b>          | 1170490   |
| <b>Registered Office</b>       | Honeywell Lane<br>Oldham<br>OL8 2JP   |
| <b>Trustees</b>                | Laurence Day<br>Andrea Whitmore<br>Dena Dessoky<br>Joanne Loake (appointed on 14/10/2021)<br>Rebecca Braid (appointed on 14/10/2021)          |
| <b>Accountants</b>             | Community Accounting Lancashire C.I.C.<br>Foxfields<br>9 Norley Close<br>Chadderton<br>Oldham<br>OL1 2RA                                      |
| <b>Bankers</b>                 | NatWest Bank<br>10 Yorkshire Street<br>Oldham<br>OL1 1QT<br><br>Co-Operative Bank<br>Business Direct<br>PO Box 250<br>Skelmersdale<br>WN8 6WT |

# PENNINE PEN ANIMAL RESCUE

## TRUSTEES ANNUAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and the unaudited financial statements of the charity for the period ended 31 March 2022.

#### **Structure, Governance and Management**

Pennine Pen Animal Rescue CIO (registered charity number 1170490) is governed by a constitution and was registered as a CIO (Charitable Incorporated Organisation) on 30 November 2016.

The principal address for the Charity is – Honeywell Lane, Oldham, OL8 2JP.

The Charity operates an animal rescue centre at Honeywell Lane, Oldham; and also operates a number of charity shops in the Oldham area. To facilitate this operation there is both paid staff and volunteers.

#### Trustees in this period were:

- Andrea Whitmore
- Dena Dessoky
- Laurence Day
- Joanne Loake (appointed 14/10/2021)
- Rebecca Braid (appointed 14/10/2021)

The Trustees meet on a regular basis to discuss all aspects of the charity to include financial planning and control; staffing levels; veterinary issues; rehoming policies; maintenance and repairs; and also any health and safety matters. The Trustees will seek expert financial; legal; compliance; and employment advice when necessary.

#### Trustees Selection

Trustees are recruited on the basis of their individual skills and expertise appertaining to the needs and requirements of the Charity. The trustees are elected by members at the Annual General Meeting

All new Trustees are provided with a copy of the Constitution, and past accounts are available.

The induction of new Trustees is undertaken by the Chairman and at least one other experienced Trustee, and all new Trustees are provided with all information available from the Charity Commission.

#### Remuneration and Expenses

All Trustees give their time on a voluntary basis and receive no benefit of any sort from the Charity.

#### Funds held as custodian trustee on behalf of others

Pennine Pen Animal Rescue CIO has not acted as a custodian trustee during this accounting period.

#### **Objectives and Activities**

The Charitable Objectives of Pennine Pen Animal Rescue, as set out in the Constitution of the CIO are:

- Provide sanctuary to unwanted and abandoned animals;
- Never put a healthy animal to sleep, so long as it can have a good quality of life and euthanasia is only an option after taking specialist veterinary advice;
- To neuter all animals in our care to prevent unwanted litters;
- To vaccinate all animals in our care to prevent the spread of disease;
- To microchip all our animals as a means of permanent identification and to ensure the return of an animal to its owner;
- To give all the animals in our care the love and attention they deserve;
- To inspect all prospective new homes to ensure suitability for animal and owner;
- To help and support people on low incomes to neuter their pets and provide food for their animals for a limited period and where funds permit;
- To educate and advise the public in caring for their pets correctly.

**PENNINE PEN ANIMAL RESCUE**  
**TRUSTEES ANNUAL REPORT continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Public Benefit**

The trustees have regard to the guidance issued by the Charity Commission on public benefit, and discuss this at our Trustees meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.

**Financial Review**

The financial year April 1st 2021 to March 31st 2022 was slightly affected by the Coronavirus/Covid19 restrictions but only for the first two weeks of April 2021.

This substantially allowed the Charity to return to normal activities in relation to fundraising, rehoming of animals, and the Charity shops.

The situation since April 2021 has been the increase in costs across the board which are much greater than would have been expected, and the Trustees are currently planning suitable and appropriate strategies to deal with this.

**Reserves Policy**

Our policy is to hold a minimum of 3 months running costs in our free reserves (unrestricted funds).

**Achievements and Performance**

The treatment and rehoming of animals was as expected during this period, and the Charity shops have performed well. The opportunities for fundraising events is now returning to pre pandemic levels.

The Trustees Annual Report was approved by the Board of Trustees on the 17<sup>th</sup> of January 2023 and signed by:



Laurence Day  
**Trustee**

**PENNINE PEN ANIMAL RESCUE**  
**REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**PENNINE PEN ANIMAL RESCUE**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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I report on the accounts for the year ended 31 March 2022 set out on pages 6 to 13.

**Respective Responsibilities of Trustees and Examiner**

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

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and;
- ~ to state whether particular matters have come to my attention

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the Directions given by the Charity commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiners Statement**

I have completed my examination for the year ended 31 March 2022.

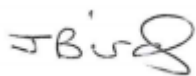
I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act
- ~ 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 (FRS102)].

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

**Independent Examiners Qualification**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians, which is one of the listed bodies.



19<sup>th</sup> January 2023

**Miss Jacqueline Bird F.M.A.A.T.**

*Practicing Licence Number: 1003659*

**Community Accounting Lancashire C.I.C.**

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

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**PENNINE PEN ANIMAL RESCUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 MARCH 2022**

|                                    | <i>Notes</i> | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|------------------------------------|--------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |              |                                    |                                  |                             |                             |
| Grants and donations               | 2            | 54,799                             | -                                | 54,799                      | 105,985                     |
| Charitable activities              | 3            | 9,884                              | -                                | 9,884                       | 13,078                      |
| Other Trading Activities           | 4            | 176,200                            | -                                | 176,200                     | 78,573                      |
| Other income                       | 5            | <u>31,780</u>                      | -                                | <u>31,780</u>               | <u>97,885</u>               |
| <b>Total</b>                       |              | <u>272,663</u>                     | <u>-</u>                         | <u>272,663</u>              | <u>295,521</u>              |
| <b>Expenditure on:</b>             |              |                                    |                                  |                             |                             |
| Raising funds                      |              | -                                  | -                                | -                           | -                           |
| Charitable activities              | 6            | 256,469                            | -                                | 256,469                     | 211,434                     |
| Other expenditure                  | 8            | <u>11,588</u>                      | -                                | <u>11,588</u>               | <u>8,982</u>                |
| <b>Total</b>                       |              | <u>268,057</u>                     | <u>-</u>                         | <u>268,057</u>              | <u>220,416</u>              |
| <b>Net income/(expenditure)</b>    |              | <u>4,606</u>                       | <u>-</u>                         | <u>4,606</u>                | <u>75,105</u>               |
| <b>Transfers between funds</b>     |              | -                                  | -                                | -                           | -                           |
| <b>Net movement in funds</b>       |              | <u>4,606</u>                       | <u>-</u>                         | <u>4,606</u>                | <u>75,105</u>               |
| <b>Reconciliation of funds:</b>    |              |                                    |                                  |                             |                             |
| Total funds brought forward        |              | <u>209,107</u>                     | <u>-</u>                         | <u>209,107</u>              | <u>134,002</u>              |
| <b>Total funds carried forward</b> | <i>14</i>    | <u>213,713</u>                     | <u>-</u>                         | <u>213,713</u>              | <u>209,107</u>              |

The notes on pages 8 to 13 form part of these financial statements.

Note 15 to the accounts shows a comparative Statement of Financial Activities for the year ended 31 March 2021.

PENNINE PEN ANIMAL RESCUE

BALANCE SHEET

AS AT 31 MARCH 2022

|   | <i>Notes</i> | 2022<br>£      | £              | 2021<br>£      | £              |
|---|--------------|----------------|----------------|----------------|----------------|
| <b>FIXED ASSETS</b>                                   |              |                |                |                |                |
| Tangible Fixed Assets                                 | <i>9</i>     |                | 123,838        |                | 123,065        |
| <b>CURRENT ASSETS</b>                                 |              |                |                |                |                |
| Prepayments & Accrued Income                          | <i>10</i>    | 2,937          |                | 3,126          |                |
| Debtors   | <i>11</i>    | 65             |                | 207            |                |
| Cash at Bank and in Hand                              |              | <u>125,546</u> |                | <u>129,497</u> |                |
|   |              | 128,548        |                | 132,830        |                |
| <b>CREDITORS: Amounts falling due within one year</b> | <i>12</i>    | (7,045)        |                | (10,222)       |                |
| <b>NET CURRENT ASSETS</b>                             |              |                | <u>121,503</u> |                | <u>122,608</u> |
| <b>CREDITORS: Amounts falling due after one year</b>  | <i>13</i>    | (31,628)       |                | (36,566)       |                |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>               |              |                | <u>89,875</u>  |                | <u>86,042</u>  |
| <b>TOTAL ASSETS</b>                                   |              |                | <u>213,713</u> |                | <u>209,107</u> |
| <b>FUNDS OF THE CHARITY</b>                           |              |                |                |                |                |
| Unrestricted Funds                                    |              |                | 213,713        |                | 209,107        |
| Restricted Funds                                      |              |                | -              |                | -              |
| <b>TOTAL FUNDS</b>                                    | <i>14</i>    |                | <u>213,713</u> |                | <u>209,107</u> |

The financial statements were approved by the Board of Trustees on the 17<sup>th</sup> of January 2023 and signed on their behalf:



Laurence Day  
Trustee

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

Historically, up until the year ended 31<sup>st</sup> of March 2020, the charity prepared their accounts on a 'Receipts and Payments' basis. However, as the income of the charity exceeded £250,000 in the last financial year, for the year ended the 31<sup>st</sup> of March 2021, the financial statements are now prepared in accordance with 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 (FRS102) issued on 16 July 2014 [as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)], the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Going Concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

**Incoming resources**

All income, including grants and donations, is recognised once the charity has entitlement to the income, that it is probable that the income will be received, and the amount of income receivable can be measured reliably.

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

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are for grants, donations and other incoming resources received or generated for charitable purposes.

**Resources expended**

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to applicable expenditure headings.

Charitable expenditure shall include all expenditure directly related to the objects of the charity, including the cost of goods and services, that have been incurred in charitable activities.

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 settlement will be required, and the amount for the obligation can be measured reliably.

**Governance costs**

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

**Fixed assets**

Fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000.

They are initially recorded at cost and depreciated on a straight line reducing balance basis in order to write the asset off over its estimated useful life.

**Taxation**

Value added tax for the period is recognised at the amount payable and receivable in the statement of financial activities, except for any amounts due to the charity as enacted by the balance sheet date.

**PENNINE PEN ANIMAL RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**2. INCOME FROM GRANTS & DONATIONS**

|                                | Unrestricted<br>Funds | Restricted<br>Funds | 2022<br>Total<br>Funds | 2021<br>Total<br>Funds |
|--------------------------------|-----------------------|---------------------|------------------------|------------------------|
|                                | £                     | £                   | £                      | £                      |
| Support Adoption for Pets      | 500                   | -                   | <b>500</b>             | 15,237                 |
| Oldham Lord Mayors Appeal Fund | -                     | -                   | -                      | 2,000                  |
| First Choice Homes Grant       | -                     | -                   | -                      | 2,000                  |
| Legacies                       | 1,100                 | -                   | <b>1,100</b>           | 28,122                 |
| Donations                      | <u>53,199</u>         | <u>-</u>            | <u><b>53,199</b></u>   | <u>58,626</u>          |
|                                | <u><b>54,799</b></u>  | <u><b>-</b></u>     | <u><b>54,799</b></u>   | <u>105,985</u>         |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                 | Unrestricted<br>Funds | Restricted<br>Funds | 2022<br>Total<br>Funds | 2021<br>Total<br>Funds |
|-----------------|-----------------------|---------------------|------------------------|------------------------|
|                 | £                     | £                   | £                      | £                      |
| Rehoming Fees   | 9,784                 | -                   | <b>9,784</b>           | 12,908                 |
| Cattery Sponsor | <u>100</u>            | <u>-</u>            | <u><b>100</b></u>      | <u>170</u>             |
|                 | <u><b>9,884</b></u>   | <u><b>-</b></u>     | <u><b>9,884</b></u>    | <u>13,078</u>          |

**4. OTHER TRADING ACTIVITIES**

|                  | Unrestricted<br>Funds | Restricted<br>Funds | 2022<br>Total<br>Funds | 2021<br>Total<br>Funds |
|------------------|-----------------------|---------------------|------------------------|------------------------|
|                  | £                     | £                   | £                      | £                      |
| Shop Sales       | 153,620               | -                   | <b>153,620</b>         | 63,312                 |
| Online Sales     | 6,822                 | -                   | <b>6,822</b>           | -                      |
| Merchandise Sold | 1,150                 | -                   | <b>1,150</b>           | 900                    |
| Recycling Rags   | 7,899                 | -                   | <b>7,899</b>           | 4,113                  |
| Fundraising      | 5,175                 | -                   | <b>5,175</b>           | 9,520                  |
| Collection Boxes | 1,323                 | -                   | <b>1,323</b>           | 570                    |
| Memberships      | <u>211</u>            | <u>-</u>            | <u><b>211</b></u>      | <u>158</u>             |
|                  | <u><b>176,200</b></u> | <u><b>-</b></u>     | <u><b>176,200</b></u>  | <u>78,573</u>          |

**PENNINE PEN ANIMAL RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**5. OTHER INCOME**

|   | Unrestricted<br>Funds | Restricted<br>Funds | 2022<br>Total<br>Funds | 2021<br>Total<br>Funds |
|---|-----------------------|---------------------|------------------------|------------------------|
|   | £                     | £                   | £                      | £                      |
| Government Grant (HMRC Job Retention Scheme)* | 7,221                 | -                   | 7,221                  | 20,415                 |
| OMBC Local Restrictions Support Grant*        | 8,001                 | -                   | 8,001                  | 59,008                 |
| Output VAT                                    | 1,818                 | -                   | 1,818                  | 2,965                  |
| Sundry Income**                               | <u>14,740</u>         | <u>-</u>            | <u>14,740</u>          | <u>15,497</u>          |
|   | <u><b>31,780</b></u>  | <u><b>-</b></u>     | <u><b>31,780</b></u>   | <u><b>97,885</b></u>   |

\*During the period the charity benefitted from £15,222 (2021: £79,423) of Government Grants in the form of £7,221 (2021: £20,415) from the Coronavirus HMRC Job Retention Scheme and £8,001 (2021: £59,008) received from Oldham MBC for the Local Restrictions Support Grant.

In accordance with the accounting policy, this credit is included in 'Other Income' within the 'Statement of Financial Activities (Income and Expenditure Account)' over the same period as the staff costs for which it compensates and for which the coronavirus restrictions impacted.

\*\*Sundry Income includes £7,365 of HMRC VAT Refunds (2021: £10,433.91).

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

|  | Unrestricted<br>Direct &<br>Governance<br>Costs | Restricted<br>Direct &<br>Governance<br>Costs | Unrestricted<br>Support<br>Costs | Restricted<br>Support<br>Costs | 2022<br>Total<br>Funds | 2021<br>Total<br>Funds |
|--|---|---|----------------------------------|--------------------------------|------------------------|------------------------|
|  | £   | £   | £                                | £                              | £                      | £                      |
| Salaries Costs                                   | 156,938   | -   | -                                | -                              | 156,938                | 125,155                |
| Veterinary Fees                                  | 28,413  | -   | -                                | -                              | 28,413                 | 33,956                 |
| Rent, Rates & Utilities                          | -   | -   | 30,455                           | -                              | 30,455                 | 18,566                 |
| Insurances                                       | -   | -   | 5,938                            | -                              | 5,938                  | 2,752                  |
| Maintenance & Repairs                            | -   | -   | 11,927                           | -                              | 11,927                 | 6,208                  |
| Stationery, Postage,<br>Telephones & Advertising | -   | -   | 1,263                            | -                              | 1,263                  | 2,215                  |
| Merchandise                                      | -   | -   | -                                | -                              | -                      | 280                    |
| Vehicle Costs                                    | -   | -   | 4,261                            | -                              | 4,261                  | 2,866                  |
| Mortgage Costs                                   | 1,956   | -   | -                                | -                              | 1,956                  | 4,859                  |
| Accounts & Payroll Costs                         | 1,522   | -   | -                                | -                              | 1,522                  | 2,510                  |
| Bank & Card Costs                                | 1,374   | -   | -                                | -                              | 1,374                  | 930                    |
| Depreciation                                     | -   | -   | 2,253                            | -                              | 2,253                  | 2,000                  |
| Sundry Costs                                     | -   | -   | <u>10,169</u>                    | <u>-</u>                       | <u>10,169</u>          | <u>9,137</u>           |
|  | <u><b>190,203</b></u>                           | <u><b>-</b></u>                               | <u><b>66,266</b></u>             | <u><b>-</b></u>                | <u><b>256,469</b></u>  | <u><b>211,434</b></u>  |

**Total resources expended are stated after charging:**

|                              | 2022  | 2021  |
|------------------------------|-------|-------|
|                              | £     | £     |
| Independent examination fees | 1,295 | 1,295 |

**PENNINE PEN ANIMAL RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**7. STAFF COSTS**

|   |                       |                |
|---|-----------------------|----------------|
| The movement in the year is after charging: | <b>2022</b>           | <b>2021</b>    |
|   | £                     | £              |
| Salary Costs                                | <u><b>156,938</b></u> | <u>125,155</u> |

Average number of employees during the year was 13, an average of 11 full time equivalent (2021: 11, FTE: 9).

No employee received emoluments of £60,000 or above (2021: none).

No Trustees were paid any remuneration or expenses during the course of the year (2021: none).

**8. OTHER EXPENDITURE**

|           | Unrestricted<br>Funds | Restricted<br>Funds | 2022<br>Total<br>Funds | 2021<br>Total<br>Funds |
|-----------|-----------------------|---------------------|------------------------|------------------------|
|           | £                     | £                   | £                      | £                      |
| Input VAT | <u>11,588</u>         | -                   | <u>11,588</u>          | <u>8,982</u>           |
|           | <u><b>11,588</b></u>  | <u>-</u>            | <u><b>11,588</b></u>   | <u>8,982</u>           |

**9. TANGIBLE FIXED ASSETS**

|   | Property              | Vehicles            | Equipment<br>& Fittings | Total                 |
|---|-----------------------|---------------------|-------------------------|-----------------------|
|   | £                     | £                   | £                       | £                     |
| <b>Cost or Valuation</b>                    |                       |                     |                         |                       |
| Cost at 01/04/21                            | 115,000               | 12,100              | 1,265                   | 128,365               |
| Additions                                   | -                     | -                   | 3,026                   | 3,026                 |
| Revaluations                                | -                     | -                   | -                       | -                     |
| Disposals                                   | -                     | -                   | -                       | -                     |
| <b>Cost at 31/03/22</b>                     | <b>115,000</b>        | <b>12,100</b>       | <b>4,291</b>            | <b>131,391</b>        |
| <b>Accumulated Depreciation</b>             |                       |                     |                         |                       |
| Accumulated Depreciation at 01/04/21        | -                     | 5,300               | -                       | 5,300                 |
| Depreciation charge for the year            | -                     | 2,000               | 253                     | 2,253                 |
| Revaluations                                | -                     | -                   | -                       | -                     |
| Disposals                                   | -                     | -                   | -                       | -                     |
| <b>Accumulated Depreciation at 31/03/22</b> | <b>-</b>              | <b>7,300</b>        | <b>253</b>              | <b>7,553</b>          |
| <b>Net Book Value</b>                       |                       |                     |                         |                       |
| Net Book Value at 31/03/21                  | <u>115,000</u>        | <u>6,800</u>        | <u>1,265</u>            | <u>123,065</u>        |
| <b>Net Book Value at 31/03/22</b>           | <u><b>115,000</b></u> | <u><b>4,800</b></u> | <u><b>4,038</b></u>     | <u><b>123,838</b></u> |

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10. PREPAYMENTS & ACCRUED INCOME**

|                | 2022                | 2021                |
|----------------|---------------------|---------------------|
|                | £                   | £                   |
| Prepayments    | 2,937               | 2,726               |
| Accrued Income | <u>-</u>            | <u>400</u>          |
|                | <b><u>2,937</u></b> | <b><u>3,126</u></b> |

**11. DEBTORS**

|               | 2022             | 2021              |
|---------------|------------------|-------------------|
|               | £                | £                 |
| Trade Debtors | -                | -                 |
| Output VAT    | <u>65</u>        | <u>207</u>        |
|               | <b><u>65</u></b> | <b><u>207</u></b> |

**12. CREDITORS: Amounts falling due within one year**

|                 | 2022                | 2021                 |
|-----------------|---------------------|----------------------|
|                 | £                   | £                    |
| Trade Creditors | -                   | -                    |
| Input VAT       | 1,087               | 147                  |
| Accruals        | <u>5,958</u>        | <u>10,075</u>        |
|                 | <b><u>7,045</u></b> | <b><u>10,222</u></b> |

**13. CREDITORS: Amounts falling due after one year**

|          | 2022                 | 2021                 |
|----------|----------------------|----------------------|
|          | £                    | £                    |
| Mortgage | <u>31,628</u>        | <u>36,566</u>        |
|          | <b><u>31,628</u></b> | <b><u>36,566</u></b> |

The charity has a mortgage secured against the rescue centre, Honeywell Lane building. This is secured against the value of the building which is currently valued at cost of £115,000.

**14. FUNDS ANALYSIS**

| Fund Name          | Balance as at<br>1 April 2021 | Receipts              | Payments                | Balance as at<br>31 March 2022 |
|--------------------|-------------------------------|-----------------------|-------------------------|--------------------------------|
|                    | £                             | £                     | £                       | £                              |
| Unrestricted Funds | 209,107                       | 272,663               | (268,057)               | 213,713                        |
| Restricted Funds   | <u>-</u>                      | <u>-</u>              | <u>-</u>                | <u>-</u>                       |
| <b>TOTAL FUNDS</b> | <b><u>209,107</u></b>         | <b><u>272,663</u></b> | <b><u>(268,057)</u></b> | <b><u>213,713</u></b>          |

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**15. COMPARATIVE INFORMATION**

|                                    | <i>Notes</i> | Unrestricted<br>Funds<br>2021<br>(previous year)<br>£ | Restricted<br>Funds<br>2021<br>(previous year)<br>£ | Total<br>Funds<br>2021<br>(previous year)<br>£ |
|------------------------------------|--------------|---|---|--|
| <b>Income from:</b>                |              |   |   |  |
| Grants and donations               | 2            | 105,985   | -   | 105,985  |
| Charitable activities              | 3            | 13,078  | -   | 13,078   |
| Other Trading Activities           | 4            | 78,573  | -   | 78,573   |
| Other income                       | 5            | <u>97,885</u>   | -   | <u>97,885</u>                                  |
| <b>Total</b>                       |              | <u>295,521</u>  | <u>-</u>  | <u>295,521</u>                                 |
| <b>Expenditure on:</b>             |              |   |   |  |
| Raising funds                      |              | -   | -   | -  |
| Charitable activities              | 6            | 211,434   | -   | 211,434  |
| Other expenditure                  | 8            | <u>8,982</u>  | -   | <u>8,982</u>                                   |
| <b>Total</b>                       |              | <u>220,416</u>  | <u>-</u>  | <u>220,416</u>                                 |
| <b>Net income/(expenditure)</b>    |              | <u>75,105</u>   | <u>-</u>  | <u>75,105</u>                                  |
| <b>Transfers between funds</b>     |              | -   | -   | -  |
| <b>Net movement in funds</b>       |              | <u>75,105</u>   | <u>-</u>  | <u>75,105</u>                                  |
| <b>Reconciliation of funds:</b>    |              |   |   |  |
| Total funds brought forward        |              | <u>134,002</u>  | <u>-</u>  | <u>134,002</u>                                 |
| <b>Total funds carried forward</b> | 14           | <u>209,107</u>  | <u>-</u>  | <u>209,107</u>                                 |

**PENNINE PEN ANIMAL RESCUE CIO**

England & Wales - Charity number 1170490

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# Accounts

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**Charity Registration Number: 1170490**

**PENNINE PEN ANIMAL RESCUE**  
**A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**

**For The Year Ended**

**31<sup>st</sup> March 2021**

# PENNINE PEN ANIMAL RESCUE

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| Independent Examination  | 5           |
| Statement of Financial Activities (incorporating the income and expenditure account) | 6           |
| Balance Sheet  | 7           |
| Notes to the Financial Statements  | 8 to 13     |

## PENNINE PEN ANIMAL RESCUE

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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|                                |   |
|--------------------------------|---|
| <b>Registered Charity Name</b> | Pennine Pen Animal Rescue   |
| <b>Charity Number</b>          | 1170490   |
| <b>Registered Office</b>       | Honeywell Lane<br>Oldham<br>OL8 2JP   |
| <b>Trustees</b>                | Laurence Day<br>Andrea Whitmore<br>Dena Dessoky<br>Peter Whalen (removed on 12/10/2021)<br>Joanne Lake (appointed on 14/10/2021)<br>Rebecca Braid (appointed on 14/10/2021) |
| <b>Accountants</b>             | Community Accounting Lancashire C.I.C.<br>Foxfields<br>9 Norley Close<br>Chadderton<br>Oldham<br>OL1 2RA  |
| <b>Bankers</b>                 | NatWest Bank<br>10 Yorkshire Street<br>Oldham<br>OL1 1QT<br><br>Co-Operative Bank<br>Business Direct<br>PO Box 250<br>Skelmersdale<br>WN8 6WT                               |

# PENNINE PEN ANIMAL RESCUE

## TRUSTEES ANNUAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

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The trustees present their annual report and the unaudited financial statements of the charity for the period ended 31 March 2021.

#### **Structure, Governance and Management**

Pennine Pen Animal Rescue CIO (registered charity number 1170490) is governed by a constitution and was registered as a CIO (Charitable Incorporated Organisation) on 30 November 2016.

The principal address for the Charity is – Honeywell Lane, Oldham, OL8 2JP.

The Charity operates an animal rescue centre at Honeywell Lane, Oldham; and also operates a number of charity shops in the Oldham area. To facilitate this operation there is both paid staff and volunteers.

#### Trustees in this period were:

- Andrea Whitmore
- Dena Dessoky
- Laurence Day
- Peter Whalen

The Trustees meet on a regular basis to discuss all aspects of the charity to include financial planning and control; staffing levels; veterinary issues; rehoming policies; maintenance and repairs; and also any health and safety matters. The Trustees will seek expert financial; legal; compliance; and employment advice when necessary.

#### Trustees Selection

Trustees are recruited on the basis of their individual skills and expertise appertaining to the needs and requirements of the Charity. The trustees are elected by members at the Annual General Meeting

All new Trustees are provided with a copy of the Constitution, and past accounts are available.

The induction of new Trustees is undertaken by the Chairman and at least one other experienced Trustee, and all new Trustees are provided with all information available from the Charity Commission.

#### Remuneration and Expenses

All Trustees give their time on a voluntary basis and receive no benefit of any sort from the Charity.

#### Funds held as custodian trustee on behalf of others

Pennine Pen Animal Rescue CIO has not acted as a custodian trustee during this accounting period.

#### **Objectives and Activities**

The Charitable Objectives of Pennine Pen Animal Rescue, as set out in the Constitution of the CIO are:

- Provide sanctuary to unwanted and abandoned animals;
- Never put a healthy animal to sleep, so long as it can have a good quality of life and euthanasia is only an option after taking specialist veterinary advice;
- To neuter all animals in our care to prevent unwanted litters;
- To vaccinate all animals in our care to prevent the spread of disease;
- To microchip all our animals as a means of permanent identification and to ensure the return of an animal to its owner;
- To give all the animals in our care the love and attention they deserve;
- To inspect all prospective new homes to ensure suitability for animal and owner;
- To help and support people on low incomes to neuter their pets and provide food for their animals for a limited period and where funds permit;
- To educate and advise the public in caring for their pets correctly.

**PENNINE PEN ANIMAL RESCUE**  
**TRUSTEES ANNUAL REPORT continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Public Benefit**

The trustees have regard to the guidance issued by the Charity Commission on public benefit, and discuss this at our Trustees meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.

**Financial Review**

The financial year April 1<sup>st</sup> 2020 to March 31<sup>st</sup> 2021 was severely affected by the effects of Coronavirus/Covid19. This substantially reduced the amount of fundraising activity that is usually undertaken, and forced the closure of the Charity shops on a number of occasions.

The subsequent shortfall in income was offset by various grants and financial assistance packages so that the Charity finances were not negatively impacted.

**Reserves Policy**

Our policy is to hold a minimum of 3 months running costs in our free reserves (unrestricted funds).

**Achievements and Performance**

The treatment and rehoming of animals was as expected during this period, bearing in mind that it is only possible to have a limited number of animals in our care at any one time.

The Charity shops performed well in the periods they were allowed to be open to the public, and in September 2020 we were able to open an additional shop on Market Street, Shaw.

From April 2021 the Charity shops have performed strongly, but the opportunities for fundraising events have been extremely limited.

The Trustees Annual Report was approved by the Board of Trustees on the 25<sup>th</sup> of January 2022 and signed by:



Laurence Day  
**Trustee**

## PENNINE PEN ANIMAL RESCUE

### REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF PENNINE PEN ANIMAL RESCUE

FOR THE YEAR ENDED 31 MARCH 2021

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I report on the accounts for the year ended 31 March 2021 set out on pages 6 to 13.

#### **Respective Responsibilities of Trustees and Examiner**

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

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and;
- ~ to state whether particular matters have come to my attention

#### **Basis of Independent Examiners Report**

My examination was carried out in accordance with the Directions given by the Charity commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent Examiners Statement**

I have completed my examination for the year ended 31 March 2021.

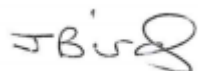
I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act
- ~ 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 (FRS102)].

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

#### **Independent Examiners Qualification**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians, which is one of the listed bodies.



25<sup>th</sup> January 2022

**Miss Jacqueline Bird F.M.A.A.T.**

*Practising Licence Number: 1003659*

**Community Accounting Lancashire C.I.C.**

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

**PENNINE PEN ANIMAL RESCUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 MARCH 2021**

|                                    | <i>Notes</i> | Unrestricted<br>Funds<br>2021<br>£ | Restricted<br>Funds<br>2021<br>£ | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|------------------------------------|--------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |              |                                    |                                  |                             |                             |
| Grants and donations               | 2            | 105,985                            | -                                | 105,985                     | 58,553                      |
| Charitable activities              | 3            | 13,078                             | -                                | 13,078                      | 13,028                      |
| Other Trading Activities           | 4            | 78,573                             | -                                | 78,573                      | 138,087                     |
| Other income                       | 5            | <u>97,885</u>                      | -                                | <u>97,885</u>               | <u>39,273</u>               |
| <b>Total</b>                       |              | <u>295,521</u>                     | <u>-</u>                         | <u>295,521</u>              | <u>248,941</u>              |
| <b>Expenditure on:</b>             |              |                                    |                                  |                             |                             |
| Raising funds                      |              | -                                  | -                                | -                           | -                           |
| Charitable activities              | 6            | 211,434                            | -                                | 211,434                     | 221,666                     |
| Other expenditure                  | 8            | <u>8,982</u>                       | -                                | <u>8,982</u>                | <u>12,728</u>               |
| <b>Total</b>                       |              | <u>220,416</u>                     | <u>-</u>                         | <u>220,416</u>              | <u>234,394</u>              |
| <b>Net income/(expenditure)</b>    |              | <u>75,105</u>                      | <u>-</u>                         | <u>75,105</u>               | <u>14,547</u>               |
| <b>Transfers between funds</b>     |              | -                                  | -                                | -                           | -                           |
| <b>Net movement in funds</b>       |              | <u>75,105</u>                      | <u>-</u>                         | <u>75,105</u>               | <u>14,547</u>               |
| <b>Reconciliation of funds:</b>    |              |                                    |                                  |                             |                             |
| Total funds brought forward        |              | <u>134,002</u>                     | <u>-</u>                         | <u>134,002</u>              | <u>119,455</u>              |
| <b>Total funds carried forward</b> | <i>14</i>    | <u>209,107</u>                     | <u>-</u>                         | <u>209,107</u>              | <u>134,002</u>              |

The notes on pages 8 to 13 form part of these financial statements.

Note 15 to the accounts shows a comparative Statement of Financial Activities for the year ended 31 March 2020.

**PENNINE PEN ANIMAL RESCUE**

**BALANCE SHEET**

**AS AT 31 MARCH 2021**

|   | <i>Notes</i> | 2021           | £                     | 2020          | £                     |
|---|--------------|----------------|-----------------------|---------------|-----------------------|
| <b>FIXED ASSETS</b>                                   |              |                |                       |               |                       |
| Tangible Fixed Assets                                 | <i>9</i>     |                | 123,065               |               | 123,800               |
| <b>CURRENT ASSETS</b>                                 |              |                |                       |               |                       |
| Prepayments & Accrued Income                          | <i>10</i>    | 3,126          |                       | -             |                       |
| Debtors   | <i>11</i>    | 207            |                       | -             |                       |
| Cash at Bank and in Hand                              |              | <u>129,497</u> |                       | <u>59,984</u> |                       |
|   |              | <b>132,830</b> |                       | <b>59,984</b> |                       |
| <b>CREDITORS: Amounts falling due within one year</b> | <i>12</i>    | (10,222)       |                       | (8,357)       |                       |
| <b>NET CURRENT ASSETS</b>                             |              |                | <u><b>122,608</b></u> |               | <u><b>51,627</b></u>  |
| <b>CREDITORS: Amounts falling due after one year</b>  | <i>13</i>    | (36,566)       |                       | (41,425)      |                       |
| <b>NET ASSETS</b>                                     |              |                | <u><b>86,042</b></u>  |               | <u><b>10,202</b></u>  |
| <b>FUNDS OF THE CHARITY</b>                           |              |                |                       |               |                       |
| Unrestricted Funds                                    |              |                | <b>209,107</b>        |               | 134,002               |
| Restricted Funds                                      |              |                | -                     |               | -                     |
| <b>TOTAL FUNDS</b>                                    | <i>14</i>    |                | <u><b>209,107</b></u> |               | <u><b>134,002</b></u> |

The financial statements were approved by the Board of Trustees on the 25<sup>th</sup> of January 2022 and signed on their behalf:



Laurence Day  
Trustee

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**1. ACCOUNTING POLICIES**

**Basis of accounting**

Historically the charity has prepared their accounts on a 'Receipts and Payments' basis.

As the income of the charity now exceeds £250,000 in this financial year, the financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 [as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)], the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Going Concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

**Incoming resources**

All income, including grants and donations, is recognised once the charity has entitlement to the income, that it is probable that the income will be received, and the amount of income receivable can be measured reliably.

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

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are for grants, donations and other incoming resources received or generated for charitable purposes.

**Resources expended**

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to applicable expenditure headings.

Charitable expenditure shall include all expenditure directly related to the objects of the charity, including the cost of goods and services, that have been incurred in charitable activities.

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 settlement will be required, and the amount for the obligation can be measured reliably.

**Governance costs**

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

**Fixed assets**

Fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000.

They are initially recorded at cost and depreciated on a straight line reducing balance basis in order to write the asset off over its estimated useful life.

**Taxation**

Value added tax for the period is recognised at the amount payable and receivable in the statement of financial activities, except for any amounts due to the charity as enacted by the balance sheet date.

**PENNINE PEN ANIMAL RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**2. INCOME FROM GRANTS & DONATIONS**

|                                | Unrestricted<br>Funds | Restricted<br>Funds | 2021<br>Total<br>Funds | 2020<br>Total<br>Funds |
|--------------------------------|-----------------------|---------------------|------------------------|------------------------|
|                                | £                     | £                   | £                      | £                      |
| Support Adoption for Pets      | 15,237                | -                   | 15,237                 | -                      |
| Oldham Lord Mayors Appeal Fund | 2,000                 | -                   | 2,000                  | -                      |
| First Choice Homes Grant       | 2,000                 | -                   | 2,000                  | -                      |
| Legacies                       | 28,122                | -                   | 28,122                 | 27,016                 |
| Donations                      | 58,626                | -                   | 58,626                 | 31,537                 |
|                                | <u>105,985</u>        | <u>-</u>            | <u>105,985</u>         | <u>58,553</u>          |

**3. INCOME FROM CHARITABLE ACTIVITIES**

|                 | Unrestricted<br>Funds | Restricted<br>Funds | 2021<br>Total<br>Funds | 2020<br>Total<br>Funds |
|-----------------|-----------------------|---------------------|------------------------|------------------------|
|                 | £                     | £                   | £                      | £                      |
| Rehoming Fees   | 12,908                | -                   | 12,908                 | 12,688                 |
| Cattery Sponsor | 170                   | -                   | 170                    | 340                    |
|                 | <u>13,078</u>         | <u>-</u>            | <u>13,078</u>          | <u>13,028</u>          |

**4. OTHER TRADING ACTIVITIES**

|                  | Unrestricted<br>Funds | Restricted<br>Funds | 2021<br>Total<br>Funds | 2020<br>Total<br>Funds |
|------------------|-----------------------|---------------------|------------------------|------------------------|
|                  | £                     | £                   | £                      | £                      |
| Shop Sales       | 63,312                | -                   | 63,312                 | 107,684                |
| Merchandise Sold | 900                   | -                   | 900                    | 793                    |
| Recycling Rags   | 4,113                 | -                   | 4,113                  | 4,808                  |
| Fundraising      | 9,520                 | -                   | 9,520                  | 22,535                 |
| Collection Boxes | 570                   | -                   | 570                    | 1,971                  |
| Memberships      | 158                   | -                   | 158                    | 296                    |
|                  | <u>78,573</u>         | <u>-</u>            | <u>78,573</u>          | <u>138,087</u>         |

**5. OTHER INCOME**

|  | Unrestricted<br>Funds | Restricted<br>Funds | 2021<br>Total<br>Funds | 2020<br>Total<br>Funds |
|--|-----------------------|---------------------|------------------------|------------------------|
|  | £                     | £                   | £                      | £                      |
| Government Grant (HMRC Job Retention Scheme) | 20,415                | -                   | 20,415                 | -                      |
| OMBC Local Restrictions Support Grant        | 59,008                | -                   | 59,008                 | -                      |
| Output VAT                                   | 2,965                 | -                   | 2,965                  | 2,671                  |
| Sundry Income                                | 15,497                | -                   | 15,497                 | 36,602                 |
|  | <u>97,885</u>         | <u>-</u>            | <u>97,885</u>          | <u>39,273</u>          |

During the period the charity benefitted from £79,423 of Government Grants in the form of £20,415 from the Coronavirus HMRC Job Retention Scheme and £59,008 received from Oldham MBC for the Local Restrictions Support Grant. In accordance with the accounting policy, this credit is included in 'Other Income' within the 'Statement of Financial Activities (Income and Expenditure Account)' over the same period as the staff costs for which it compensates and for which the coronavirus restrictions impacted.

**PENNINE PEN ANIMAL RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

|  | Unrestricted<br>Direct &<br>Governance<br>Costs | Restricted<br>Direct &<br>Governance<br>Costs | Unrestricted<br>Support<br>Costs | Restricted<br>Support<br>Costs | 2021<br>Total<br>Funds | 2020<br>Total<br>Funds |
|--|---|---|----------------------------------|--------------------------------|------------------------|------------------------|
|  | £   | £   | £                                | £                              | £                      | £                      |
| Salaries Costs                                   | 125,155   | -   | -                                | -                              | 125,155                | 102,408                |
| Veterinary Fees                                  | 33,956  | -   | -                                | -                              | 33,956                 | 42,402                 |
| Rent, Rates & Utilities                          | -   | -   | 18,566                           | -                              | 18,566                 | 20,143                 |
| Insurances                                       | -   | -   | 2,752                            | -                              | 2,752                  | 4,867                  |
| Maintenance & Repairs                            | -   | -   | 6,208                            | -                              | 6,208                  | 21,602                 |
| Stationery, Postage,<br>Telephones & Advertising | -   | -   | 2,215                            | -                              | 2,215                  | 2,645                  |
| Merchandise                                      | -   | -   | 280                              | -                              | 280                    | 420                    |
| Vehicle Costs                                    | -   | -   | 2,866                            | -                              | 2,866                  | 3,374                  |
| Mortgage Costs                                   | 4,859   | -   | -                                | -                              | 4,859                  | 7,083                  |
| Accounts & Payroll Costs                         | 2,510   | -   | -                                | -                              | 2,510                  | 1,291                  |
| Bank & Card Costs                                | 930   | -   | -                                | -                              | 930                    | 515                    |
| Depreciation                                     | -   | -   | 2,000                            | -                              | 2,000                  | 900                    |
| Sundry Costs                                     | -   | -   | 9,137                            | -                              | 9,137                  | 14,016                 |
|  | <u>167,410</u>                                  | <u>-</u>                                      | <u>44,024</u>                    | <u>-</u>                       | <u>211,434</u>         | <u>221,666</u>         |

**Total resources expended are stated after charging:**

|   | 2021<br>£    | 2020<br>£  |
|---|--------------|------------|
| Independent examination fees                            | 1,295        | 925        |
| Additional accountancy costs                            | <u>-</u>     | <u>-</u>   |
|   | <u>1,295</u> | <u>925</u> |
| Donation made by Community Accounting Lancashire C.I.C. | <u>-</u>     | (400)      |
| <b>Net Accountancy Costs</b>                            | <u>1,295</u> | <u>525</u> |

**7. STAFF COSTS**

The movement in the year is after charging:

|              | 2021<br>£      | 2020<br>£      |
|--------------|----------------|----------------|
| Salary Costs | <u>125,155</u> | <u>102,408</u> |

Average number of employees during the year was 11, an average of 9 full time equivalent (2020: 11, FTE: 9).

No employee received emoluments of £60,000 or above (2020: none).

No Trustees were paid any remuneration or expenses during the course of the year (2020: none).

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8. OTHER EXPENDITURE**

|           | Unrestricted<br>Funds | Restricted<br>Funds | 2021<br>Total<br>Funds | 2020<br>Total<br>Funds |
|-----------|-----------------------|---------------------|------------------------|------------------------|
|           | £                     | £                   | £                      | £                      |
| Input VAT | 8,982                 | -                   | 8,982                  | 12,728                 |
|           | <u>8,982</u>          | <u>-</u>            | <u>8,982</u>           | <u>12,728</u>          |

**9. TANGIBLE FIXED ASSETS**

|   | Property              | Vehicles            | Shop &<br>Office    | Total                 |
|---|-----------------------|---------------------|---------------------|-----------------------|
|   | £                     | £                   | £                   | £                     |
| <b>Cost or Valuation</b>                    |                       |                     |                     |                       |
| Cost at 01/04/20                            | 115,000               | 12,100              | -                   | 127,100               |
| Additions                                   | -                     | -                   | 1,265               | 1,265                 |
| Revaluations                                | -                     | -                   | -                   | -                     |
| Disposals                                   | -                     | -                   | -                   | -                     |
| <b>Cost at 31/03/21</b>                     | <b>115,000</b>        | <b>12,100</b>       | <b>1,265</b>        | <b>128,365</b>        |
| <b>Accumulated Depreciation</b>             |                       |                     |                     |                       |
| Accumulated Depreciation at 01/04/20        | -                     | 3,300               | -                   | 3,300                 |
| Depreciation charge for the year            | -                     | 2,000               | -                   | 2,000                 |
| Revaluations                                | -                     | -                   | -                   | -                     |
| Disposals                                   | -                     | -                   | -                   | -                     |
| <b>Accumulated Depreciation at 31/03/21</b> | <b>-</b>              | <b>5,300</b>        | <b>-</b>            | <b>5,300</b>          |
| <b>Net Book Value</b>                       |                       |                     |                     |                       |
| Net Book Value at 31/03/20                  | 115,000               | 8,800               | -                   | 123,800               |
| <b>Net Book Value at 31/03/21</b>           | <b><u>115,000</u></b> | <b><u>6,800</u></b> | <b><u>1,265</u></b> | <b><u>123,065</u></b> |

**10. PREPAYMENTS & ACCRUED INCOME**

|                | 2021         | 2020     |
|----------------|--------------|----------|
|                | £            | £        |
| Prepayments    | 2,726        | -        |
| Accrued Income | 400          | -        |
|                | <u>3,126</u> | <u>-</u> |

**11. DEBTORS**

|               | 2021       | 2020     |
|---------------|------------|----------|
|               | £          | £        |
| Trade Debtors | -          | -        |
| Output VAT    | 207        | -        |
|               | <u>207</u> | <u>-</u> |

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**12. CREDITORS: Amounts falling due within one year**

|                 | 2021          | 2020         |
|-----------------|---------------|--------------|
|                 | £             | £            |
| Trade Creditors | -             | -            |
| Input VAT       | 147           | 627          |
| Accruals        | <u>10,075</u> | <u>7,730</u> |
|                 | <u>10,222</u> | <u>8,357</u> |

**13. CREDITORS: Amounts falling due after one year**

|          | 2021          | 2020          |
|----------|---------------|---------------|
|          | £             | £             |
| Mortgage | <u>36,566</u> | <u>41,425</u> |
|          | <u>36,566</u> | <u>41,425</u> |

The charity has a mortgage secured against the rescue centre, Honeywell Lane building. This is secured against the value of the building which is currently valued at cost of £115,000.

**14. FUNDS ANALYSIS**

| Fund Name                 | Balance as at<br>1 April 2020<br>(as re-stated)* | Receipts              | Payments                | Balance as at<br>31 March 2021 |
|---------------------------|--|-----------------------|-------------------------|--------------------------------|
|                           | £  | £                     | £                       | £                              |
| <b>Unrestricted Funds</b> | <b>134,002</b>                                   | <b>295,521</b>        | <b>(220,416)</b>        | <b>209,107</b>                 |
| <b>Restricted Funds</b>   | <b>—</b>   | <b>—</b>              | <b>—</b>                | <b>—</b>                       |
| <b>TOTAL FUNDS</b>        | <u><b>134,002</b></u>                            | <u><b>295,521</b></u> | <u><b>(220,416)</b></u> | <u><b>209,107</b></u>          |

Historically the charity has prepared accounts on a ‘Receipts and Payments’ basis, however as the annual income exceeded £250,00 in this financial period, for the year ended 31<sup>st</sup> March 2021, the financial statements (accounts) have this year been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities. As such accrual accounts have been prepared in accordance with the appropriate accounting standards.

\* The closing balance in the year ended 31<sup>st</sup> March 2020 accounts showed as £59,984, being the amount held in ‘Cash Funds’ as reported under ‘Receipts and Payments’ accounts.

The total reserves for the charity at this date, when including the charities assets and liabilities (as shown in the “Statement of Assets and Liabilities” in these accounts) was £134,002.

The opening balance as at the 1<sup>st</sup> of April 2020 has been shown as the full reserves figure of £134,002 (as detailed also in the Balance Sheet on page 6 of these accounts for the year ended 31<sup>st</sup> March 2021).

**PENNINE PEN ANIMAL RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**15. COMPARATIVE INFORMATION**

|                                    | <i>Notes</i> | Unrestricted<br>Funds<br>2020<br>(previous year)<br>£ | Restricted<br>Funds<br>2020<br>(previous year)<br>£ | Total<br>Funds<br>2020<br>(previous year)<br>£ |
|------------------------------------|--------------|---|---|--|
| <b>Income from:</b>                |              |   |   |  |
| Grants and donations               | 2            | 58,553  | -   | 58,553   |
| Charitable activities              | 3            | 13,028  | -   | 13,028   |
| Other Trading Activities           | 4            | 138,087   | -   | 138,087  |
| Other income                       | 5            | <u>39,273</u>   | -   | <u>39,273</u>                                  |
| <b>Total</b>                       |              | <u>248,941</u>  | -   | <u>248,941</u>                                 |
| <b>Expenditure on:</b>             |              |   |   |  |
| Raising funds                      |              | -   | -   | -  |
| Charitable activities              | 6            | 221,666   | -   | 221,666  |
| Other expenditure                  | 8            | <u>12,728</u>   | -   | <u>12,728</u>                                  |
| <b>Total</b>                       |              | <u>234,394</u>  | -   | <u>234,394</u>                                 |
| <b>Net income/(expenditure)</b>    |              | <u>14,547</u>   | -   | <u>14,547</u>                                  |
| <b>Transfers between funds</b>     |              | -   | -   | -  |
| <b>Net movement in funds</b>       |              | <u>14,547</u>   | -   | <u>14,547</u>                                  |
| <b>Reconciliation of funds:</b>    |              |   |   |  |
| Total funds brought forward        |              | <u>119,455</u>  | -   | <u>119,455</u>                                 |
| <b>Total funds carried forward</b> | 14           | <u>134,002</u>  | -   | <u>134,002</u>                                 |