

**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

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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  
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Lancashire  
OL4 1JW

Date: 30 January 2026

**Pennine Pen Animal Rescue CIO**

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

		2025 Unrestricted fund £	2024 Total funds £
<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>-</u>	<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		<u>204,585</u>	<u>232,429</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>237,246</u></u>	<u><u>204,585</u></u>

The notes form part of these financial statements

**Pennine Pen Animal Rescue CIO**

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

		2025 Unrestricted fund £	2024 Total funds £
<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>		237,246	204,585
<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>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Interest receivable - trading	-	9

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

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

	2025	2024
	£	£
Depreciation - owned assets	2,298	3,464

**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 fund £
<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	18,210
<b>Total</b>	<b>282,704</b>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	297,166
Other	13,382
<b>Total</b>	<b>310,548</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(27,844)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	232,429
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>204,585</b>



**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<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 £	2024 £
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 £	2024 £
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 £	Net movement in funds £	At 31.3.25 £
<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 resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Charitable activities	337,771	(305,110)	32,661
	<hr/>	<hr/>	<hr/>
<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 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
Charitable activities	232,429	(27,844)	204,585
	<hr/>	<hr/>	<hr/>
<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 resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Charitable activities	282,704	(310,548)	(27,844)
	<hr/>	<hr/>	<hr/>
<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 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
Charitable activities	232,429	4,817	237,246
	<hr/>	<hr/>	<hr/>
<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 resources £	Resources expended £	Movement in funds £
<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 £	2024 £
<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>
	<u>34,923</u>	<u>18,210</u>
<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	8,795	5,969
& Advertising	3,286	3,198
Sundries	8,228	6,557
Carried forward	293,464	282,801

**Pennine Pen Animal Rescue CIO**

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

	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>