

REGISTERED CHARITY NUMBER: 1176377

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
THE PACK PROJECT**

CAMERON HUGHES LTD
Chartered Accountants
16 Jubilee Parkway
Jubilee Business Park
Derby
Derbyshire
DE21 4BJ

THE PACK PROJECT

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10 to 11

THE PACK PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote humane behaviour towards dogs in rescue homes in Europe by providing appropriate care, protection, treatment and security for such dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and actively seeking new homes for rescued dogs.

Significant activities

The Pack Project rehomes stray dogs from countries in Europe, promotes animal welfare and rehabilitation and promotes neutering campaigns.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

On 19 December 2017 The Pack Project was registered as a Charity with the Charity Commissioners under Charity Number 1176377.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176377

Principal address

Middlecott
Bridge Lane
Instow
Bideford
EX39 4JD

Trustees

Ms C Underwood (resigned 31.1.20)
Ms J Miles
Ms L E Walker
Ms E Rogers (resigned 31.1.20)

Independent Examiner

CAMERON HUGHES LTD
Chartered Accountants
16 Jubilee Parkway
Jubilee Business Park
Derby
Derbyshire
DE21 4BJ

THE PACK PROJECT

REPORT OF THE TRUSTEES *FOR THE YEAR ENDED 31 DECEMBER 2020*

Approved by order of the board of trustees on 22 October 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'JMiles', with a small dot below the 's'.

Ms J Miles - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PACK PROJECT

Independent examiner's report to the trustees of The Pack Project

I report to the charity trustees on my examination of the accounts of The Pack Project (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



G S Gilbert FCA
CAMERON HUGHES LTD
Chartered Accountants
Derby

22 October 2021

THE PACK PROJECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		31,994	39,550
Charitable activities			
Charitable		99,217	46,510
Other trading activities	2	848	1,130
Total		132,059	87,190
EXPENDITURE ON			
Charitable activities			
General		748	749
Charitable		124,289	86,158
Other		-	1,437
Total		125,037	88,344
NET INCOME/(EXPENDITURE)		7,022	(1,154)
RECONCILIATION OF FUNDS			
Total funds brought forward		3,470	4,624
TOTAL FUNDS CARRIED FORWARD		10,492	3,470

The notes form part of these financial statements

THE PACK PROJECT

BALANCE SHEET 31 DECEMBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
CURRENT ASSETS			
Cash at bank		11,271	4,550
CREDITORS			
Amounts falling due within one year	5	(779)	(1,080)
NET CURRENT ASSETS		<u>10,492</u>	<u>3,470</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		10,492	3,470
NET ASSETS		<u>10,492</u>	<u>3,470</u>
FUNDS	6		
Unrestricted funds		10,492	3,470
TOTAL FUNDS		<u>10,492</u>	<u>3,470</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2021 and were signed on its behalf by:



J Miles - Trustee



L E Walker - Trustee

The notes form part of these financial statements

THE PACK PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Taxation

The charity is exempt from 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.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Merchandise income	848	1,130

THE PACK PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

	2020	2019
	£	£
Trustees' expenses	-	258

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,550
Charitable activities	
Charitable	46,510
Other trading activities	1,130
Total	87,190
EXPENDITURE ON	
Charitable activities	
General	749
Charitable	86,158
Other	1,437
Total	88,344
NET INCOME/(EXPENDITURE)	(1,154)
RECONCILIATION OF FUNDS	
Total funds brought forward	4,624
TOTAL FUNDS CARRIED FORWARD	3,470

THE PACK PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	(1)	-
Other creditors	780	1,080
	<u>779</u>	<u>1,080</u>

6. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	3,470	7,022	10,492
TOTAL FUNDS	<u>3,470</u>	<u>7,022</u>	<u>10,492</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,059	(125,037)	7,022
TOTAL FUNDS	<u>132,059</u>	<u>(125,037)</u>	<u>7,022</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	4,624	(1,154)	3,470
TOTAL FUNDS	<u>4,624</u>	<u>(1,154)</u>	<u>3,470</u>

THE PACK PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,190	(88,344)	(1,154)
TOTAL FUNDS	<u>87,190</u>	<u>(88,344)</u>	<u>(1,154)</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	4,624	5,868	10,492
TOTAL FUNDS	<u>4,624</u>	<u>5,868</u>	<u>10,492</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,249	(213,381)	5,868
TOTAL FUNDS	<u>219,249</u>	<u>(213,381)</u>	<u>5,868</u>

7. RELATED PARTY DISCLOSURES

During the year £1,190 was paid to L Walker, a Trustee, for consultancy in relation to freelance charity adoptions management.

THE PACK PROJECT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,994	39,550
Other trading activities		
Merchandise income	848	1,130
Charitable activities		
Dog adoption fees	99,217	45,510
Grants	-	1,000
	<u>99,217</u>	<u>46,510</u>
Total incoming resources	<u>132,059</u>	<u>87,190</u>
EXPENDITURE		
Charitable activities		
Dog online advertising	1,046	3,609
Vets fees	19,649	10,934
Dog travel and kennel costs	71,241	30,733
Dog passports	5,820	4,151
Dog payments	1,833	410
Sponsorship	19,553	31,465
Email account costs	534	585
Food	3,348	3,682
Consultancy	1,190	-
	<u>124,214</u>	<u>85,569</u>
Other		
Donations	-	1,437
Support costs		
Finance		
Bank charges	43	-
Independent examiners fee	450	750
	<u>493</u>	<u>750</u>
Governance costs		
Trustees' expenses	-	258
Accountancy and legal fees	330	330
	<u>330</u>	<u>588</u>
Total resources expended	<u>125,037</u>	<u>88,344</u>
Net income/(expenditure)	<u>7,022</u>	<u>(1,154)</u>

This page does not form part of the statutory financial statements

THE PACK PROJECT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES *FOR THE YEAR ENDED 31 DECEMBER 2020*

2020 £	2019 £
-----------	-----------

This page does not form part of the statutory financial statements