

REGISTERED CHARITY NUMBER: 1176377

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
THE PACK PROJECT**

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

# **THE PACK PROJECT**

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## **THE PACK PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 and cats in rescue homes in Europe by providing appropriate care, protection, treatment and security for such dogs and cats 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 and cats.

##### **Significant activities**

The Pack Project rehomes stray dogs and cats from countries around the world, 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**

15 Lower Meddon Street  
Bideford  
Devon  
EX39 2BL

##### **Trustees**

Ms J Miles  
Ms L E Walker  
A Hawtin-Kennard (appointed 14.4.23)  
E Oram (appointed 14.4.23)  
K Kelly (appointed 14.4.23)

##### **Independent Examiner**

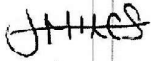
G S Gilbert FCA  
CAMERON HUGHES LTD  
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**THE PACK PROJECT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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Approved by order of the board of trustees on 30 OCTOBER 2024 and signed on its behalf by:



.....  
Ms J Miles - Trustee

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

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## **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 2023.

## **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

Date: 30 OCTOBER 2024

**THE PACK PROJECT****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		29,507	37,020
<b>Charitable activities</b>			
Charitable		116,445	76,164
Other trading activities	2	-	330
<b>Total</b>		<u>145,952</u>	<u>113,514</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		1,481	1,230
Charitable		138,596	118,213
<b>Total</b>		<u>140,077</u>	<u>119,443</u>
<b>NET INCOME/(EXPENDITURE)</b>		5,875	(5,929)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		2,227	8,156
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>8,102</u></u>	<u><u>2,227</u></u>

The notes form part of these financial statements



# THE PACK PROJECT

## BALANCE SHEET 31 DECEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	-	81
<b>CURRENT ASSETS</b>			
Debtors	6	2,833	708
Cash at bank		7,419	3,658
		<u>10,252</u>	<u>4,366</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(2,150)	(2,220)
<b>NET CURRENT ASSETS</b>		<u>8,102</u>	<u>2,146</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		8,102	2,227
<b>NET ASSETS</b>		<u>8,102</u>	<u>2,227</u>
<b>FUNDS</b>	8		
Unrestricted funds		8,102	2,227
<b>TOTAL FUNDS</b>		<u>8,102</u>	<u>2,227</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 OCTOBER 2024 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 2023

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#### 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.

##### **Tangible fixed assets**

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

Computer equipment        - 33% on cost

##### **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.



## THE PACK PROJECT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

#### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Merchandise income	-	330

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	37,020
<b>Charitable activities</b>	
Charitable	76,164
Other trading activities	330
<b>Total</b>	<b>113,514</b>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	1,230
Charitable	118,213
<b>Total</b>	<b>119,443</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(5,929)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	8,156
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>2,227</b>

# THE PACK PROJECT

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 5. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	242
<b>DEPRECIATION</b>	
At 1 January 2023	161
Charge for year	81
At 31 December 2023	242
<b>NET BOOK VALUE</b>	
At 31 December 2023	-
At 31 December 2022	81

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	2,833	708

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	950	1,080
Other creditors	1,200	1,140
	2,150	2,220

### 8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	2,227	5,875	8,102
<b>TOTAL FUNDS</b>	2,227	5,875	8,102

# THE PACK PROJECT

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 8. 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>			
General fund	145,952	(140,077)	5,875
<b>TOTAL FUNDS</b>	<u>145,952</u>	<u>(140,077)</u>	<u>5,875</u>

### Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	8,156	(5,929)	2,227
<b>TOTAL FUNDS</b>	<u>8,156</u>	<u>(5,929)</u>	<u>2,227</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	113,514	(119,443)	(5,929)
<b>TOTAL FUNDS</b>	<u>113,514</u>	<u>(119,443)</u>	<u>(5,929)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	8,156	(54)	8,102
<b>TOTAL FUNDS</b>	<u>8,156</u>	<u>(54)</u>	<u>8,102</u>

## THE PACK PROJECT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 8. 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>			
General fund	259,466	(259,520)	(54)
<b>TOTAL FUNDS</b>	<u>259,466</u>	<u>(259,520)</u>	<u>(54)</u>

#### 9. RELATED PARTY DISCLOSURES

During the year £33,996 (2022: £28,202 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 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	29,507	37,020
<b>Other trading activities</b>		
Merchandise income	-	330
<b>Charitable activities</b>		
Dog adoption fees	116,445	76,164
<b>Total incoming resources</b>	<u>145,952</u>	<u>113,514</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Dog online advertising	427	516
Vets fees	2,986	3,780
Dog travel and kennel costs	100,342	70,656
Dog payments	22	2,688
Sponsorship	-	10,210
Email account costs	742	728
Consultancy	33,996	28,202
Merchandise costs	-	1,352
Computer equipment	81	81
	<u>138,596</u>	<u>118,213</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	281	90
Independent examiners fee	500	480
	<u>781</u>	<u>570</u>
<b>Governance costs</b>		
Accountancy and legal fees	700	660
<b>Total resources expended</b>	<u>140,077</u>	<u>119,443</u>
<b>Net income/(expenditure)</b>	<u>5,875</u>	<u>(5,929)</u>

This page does not form part of the statutory financial statements