



Benvardin Kennels

ANNUAL REPORT



Year Ending
31st March 2023

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Benvardin Animal Rescue Kennels - NIC106721

Trustees' Report for the Year ended 31st March 2023

The trustees present the annual report and financial statements for Benvardin Animal Rescue Kennels for the year ended 31 March 2023.

Charity Name Benvardin Animal Rescue Kennels
or Benvardin Kennels
or BARK

Charity Registration Number NIC- 106721

Trustees: Shaun McIntyre
Elizabeth Cunningham
Catherine Bradley

Principal Office - Bearers

Chairperson Shaun McIntyre
Secretary Elizabeth Cunningham
Treasurer Catherine Bradley

Independent Examiner Mr John McMullan ACMA CGMA
5c High Street
Ballymoney
BT53 6AH

Bankers Danske Bank
1-2 Broadway Avenue
Ballymena. BT43 7PE

Benvardin Animal Rescue Kennels - NIC106721

Trustees' Report for the Year ended 31st March 2023 (continued)

Objectives

During the period 2022/23 the charities aims and objectives have remained the same as those initially set out in the charity's Constitution back in 2010. These are to rescue and re-home as many animals as possible, both through private surrenders, strays and abandoned.

To promote animal welfare and best practice in animal management throughout Northern Ireland.

Performance and Achievements

This year yet again has proven to be another challenging one due to the current economic down turn. The cost of living has risen substantially and therefor has had an effect on the incoming donations. The number of stray or unwanted dogs have increased compared to the previous year but the re-homing rates remain static.

The charity continues to run a shop at 32 Main Street in Ballymoney which is steadily growing in popularity and income.

Financial Review

For the year, income is £145,362 (2022; £136,216), a increase of £9,146.

Total expenditure for the year is £145,090 (2022; £117,580), an increase of £27,510.

The charity remains financially solvent due to past and continued generous support. We are encouraged by the support received through our charity shop in Ballymoney and we are indebted to anyone who helps in any way.

At the end of the year the charity held unrestricted funds of £197,666 (2022; £197,394)

Trustees' Report for the Year ended 31st March 2023 (continued)

Recruitment and Appointment of Trustees

We meet 4 times a year as trustees but each trustee plays their part as volunteering in the life and work of the Charity. When a need has been identified to recruit trustees the principle trustees will manage the process. This Will include the Chair and at least one other trustee together with any other people deemed appropriate by the trustees. These trustees will have responsibility for ensuring that the remainder of the recruitment and induction process is carried out. Responsibility for recruiting trustees will not be delegated to employees although employees may be given specific administrative tasks by the principle trustees.

Summary of Responsibility

The trustees are responsible for preparing the annual Trustees' Report and Financial statements in accordance with the Financial Reporting Standards in the UK and Republic of Ireland (FRS 102) and applicable law and Regulations. This law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of those resources for that period. In preparing these statements, the trustees are required to;

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue its business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the

Benvardin Animal Rescue Kennels - NIC106721

Trustee Report ending 31st March 2023 (Continued)

Charities Act (Northern Ireland) 2008, the Charities (Accounts & Reports) Regulations (Northern Ireland), and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee's Report, incorporating The Financial Statement and the Independent Examiners Report have been inspected and approved by the trustees on 24th June 2024 and signed on its behalf by

:

Approved by

| | |
|-----------|-----------------------|
| Signature | <u>SHAUN MCINTYRE</u> |
| Name | <u>Shaun McIntyre</u> |
| Date | <u>24/6/24</u> |

| | |
|-----------|--------------------------------|
| Signature | <u>[Handwritten Signature]</u> |
| Name | <u>E. Cunningham</u> |
| Date | <u>24/6/24</u> |

Benvardin Animal Rescue Kennels - NIC106721

Independent Examiner's Report to the Charity Trustees of Benvardin Animal Rescue Kennels

I report on the accounts of Benvardin Animal Rescue Kennels for the year ended 31 March 2023 which are set out on the following pages.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to :

- * examine the accounts under section 65 of the Charities Act
- * follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act
- * state whether particular matters have come to my attention

Basis of Independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention



Mr John McMullan ACMA CGMA
Chartered Management Accountant
McMullan & Co
5c High Street
Ballymoney
BT53 6AH

20th June 2024

Benvardin Animal Rescue Kennels - NIC106721

Statement of Financial Activities for the Year ended 31st March 2023

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| Income | | | | |
| Covid Support | 0 | 0 | 0 | 996 |
| Donations | 62,834 | 0 | 62,834 | 56,821 |
| Collection Boxes | 0 | 0 | 0 | 0 |
| Shop Income | 65,600 | 0 | 65,600 | 64,170 |
| Interest Received | 0 | 0 | 0 | 4 |
| Council | 11,041 | 0 | 11,041 | 6,102 |
| Gift Aid Reclaim - HMRC | 5,887 | 0 | 5,887 | 8,123 |
| Support Adoption for Pets - Donations | 0 | 0 | 0 | 0 |
| Total Income | 145,362 | 0 | 145,362 | 136,216 |
| Expenditure | | | | |
| Feeding Stuff | 7,325 | 0 | 7,325 | 2,130 |
| Veterinary Expenses & Medicines | 13,905 | 0 | 13,905 | 11,285 |
| Postage, Stationery & Advertising | 1,502 | 0 | 1,502 | 1,894 |
| Telephone & Internet | 1,841 | 0 | 1,841 | 1,834 |
| Van Expenses | 9,278 | 0 | 9,278 | 7,436 |
| Insurance | 2,375 | 0 | 2,375 | 2,130 |
| Wages | 20,165 | 0 | 20,165 | 18,147 |
| Shop Expenses | 30,631 | 0 | 30,631 | 28,772 |
| Premises Costs | 5,665 | 0 | 5,665 | 6,474 |
| General Expenses | 3,315 | 0 | 3,315 | 2,938 |
| Bank Interest & Charges | 936 | 0 | 936 | 504 |
| Licence Fees | 857 | 0 | 857 | 397 |
| Loan Interest | 5,500 | 0 | 5,500 | 3,969 |
| HP Interest | 0 | 0 | 0 | 451 |
| Repairs & Maintenance | 31,329 | 0 | 31,329 | 18,762 |
| Depreciation | 10,466 | 8 | 10,474 | 10,457 |
| Total Expenditure | 145,090 | 8 | 145,098 | 117,580 |
| Net Income/(Deficit) before transfers | 272 | -8 | 264 | 18,636 |
| Transfers between funds | 0 | 0 | 0 | 0 |
| Net movement in funds | 272 | -8 | 264 | 18,636 |
| Total funds brought forward | 197,394 | 137 | 197,531 | 178,895 |
| Total funds carried forward | 197,666 | 129 | 197,795 | 197,531 |

Benvardin Animal Rescue Kennels - NIC106721 Balance Sheet as at 31st March 2023

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|--|-------|----------------------------|--------------------------|--------------------|--------------------|
| Fixed Assets | | | | | |
| Land | | 183,936 | 0 | 183,936 | 183,936 |
| Capital Improvement Expenditure - Dog Park | | 32,504 | 0 | 32,504 | 34,535 |
| Capital Improvement Expenditure - Log Cabin | | 45,927 | 0 | 45,927 | 48,798 |
| Capital Improvement Expenditure - Rehoming Block | | 0 | 28,266 | 28,266 | 30,033 |
| Capital Improvement Expenditure - Kennel Block | | 11,927 | 0 | 11,927 | 12,628 |
| Plant & Equipment | | 26,049 | 0 | 26,049 | 25,948 |
| Shop Fixtures & Fittings | | 475 | 0 | 475 | 593 |
| Vans | | 3,686 | 0 | 3,686 | 4,607 |
| | | 304,504 | 28,266 | 332,770 | 341,078 |
| Current Assets | | | | | |
| Debtors | | 0 | 0 | 0 | 0 |
| Bank | | 7,598 | 0 | 7,598 | 2,730 |
| | | 7,598 | 0 | 7,598 | 2,730 |
| Creditors - falling due within one year | | 27,694 | 1,759 | 29,453 | 25,055 |
| Net Current Assets | | -20,096 | -1,759 | -21,855 | -22,325 |
| Creditors - falling due after one year | | 86,742 | 26,378 | 113,120 | 121,222 |
| | | 197,666 | 129 | 197,795 | 197,531 |
| NET ASSETS | | | | | |
| <hr style="border: 1px solid black;"/> | | | | | |
| Funds | | | | | |
| Unrestricted Funds | | 197,666 | 0 | 197,666 | 197,394 |
| Restricted Funds | | 0 | 129 | 129 | 137 |
| | | 197,666 | 129 | 197,795 | 197,531 |
| TOTAL FUNDS | | | | | |
| | | 197,666 | 129 | 197,795 | 197,531 |

Benvardin Animal Rescue Kennels - NIC106721

Notes to the Accounts

Accounting Policies

Basis of Financial Statements

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 Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the charity is responsible in law.

Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the charity's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charity activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the charity general purposes.

Designated funds are general funds set aside by the charity for use in the future.

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when;

The charity becomes entitled to the resources;

The trustees are virtually certain they will receive the resources and

The monetary value can be measured with sufficient reliability.

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SOFA.

(ii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

ASSETS

Tangible Fixed Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year.

Depreciation is recorded on all tangible fixed assets, at rates calculated to write off the cost of each asset over its expected useful life as follows:

Vans 20% reducing balance

Capital Improvement Expenditure 5% straight line

Plant & Machinery 20% reducing balance

Contact Us



07518 370478



benvardinkennels@gmail.com



www.benvardinkennels.com