

Benvardin Animal Rescue Kennels - NIC106721

Statement of Financial Activities for the Year ended 31st March 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income				
Solar Panels	763	0	763	0
Donations	146,843	0	146,843	53,189
Collection Boxes	0	0	0	0
Shop Income	68,333	0	68,333	83,402
Interest Received	0	0	0	0
Council	26,787	0	26,787	18,101
Gift Aid Reclaim - HMRC	6,112	0	6,112	7,102
Support Adoption for Pets - Donations	0	0	0	0
Total Income	248,838	0	248,838	161,794
Expenditure				
Feeding Stuff	8,729	0	8,729	12,114
Veterinary Expenses & Medicines	24,067	0	24,067	10,953
Postage, Stationery & Advertising	8,284	0	8,284	3,311
Telephone & Internet	3,188	0	3,188	2,548
Van Expenses	15,580	0	15,580	11,753
Insurance	3,755	0	3,755	2,648
Wages	41,381	0	41,381	30,676
Shop Expenses	29,964	0	29,964	29,832
Premises Costs	8,776	0	8,776	6,170
General Expenses	2,433	0	2,433	3,087
Bank Interest & Charges	1,962	0	1,962	647
Licence Fees	762	0	762	932
Loan Interest	6,160	0	6,160	7,217
HP Interest	0	0	0	0
Repairs & Maintenance	24,264	0	24,264	14,804
Depreciation	16,251	8	16,259	10,928
Total Expenditure	195,556	8	195,564	147,620
Net Income/(Deficit) before transfers	53,282	-8	53,274	14,174
Transfers between funds	0	0	0	0
Net movement in funds	53,282	-8	53,274	14,174
Total funds brought forward	211,848	121	211,969	197,795
Total funds carried forward	265,130	113	265,243	211,969

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Balance Sheet as at 31st March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed Assets					
Land		183,936	0	183,936	183,936
Capital Improvement Expenditure - Dog Park		28,442	0	28,442	30,473
Capital Improvement Expenditure - Log Cabin		40,185	0	40,185	43,056
Capital Improvement Expenditure - Rehoming Block		0	24,732	24,732	26,499
Capital Improvement Expenditure - Kennel Block		10,525	0	10,525	11,226
Plant & Equipment		37,108	0	37,108	33,222
Shop Fixtures & Fittings		304	0	304	380
Shed		2,120	0	2,120	0
Containers		2,240	0	2,240	0
Computer		251	0	251	0
Vans		17,932	0	17,932	2,949
		323,043	24,732	347,775	331,741
Current Assets					
Debtors		0	0	0	0
Bank		10,392	0	10,392	2,370
		10,392	0	10,392	2,370
Creditors - falling due within one year		20,037	1,759	21,796	28,697
Net Current Assets		-9,645	-1,759	-11,404	-26,327
Creditors - falling due after one year		48,268	22,860	71,128	93,445
NET ASSETS		265,130	113	265,243	211,969
Funds					
Unrestricted Funds		265,130	0	265,130	211,848
Restricted Funds		0	113	113	121
TOTAL FUNDS		265,130	113	265,243	211,969

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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