

EDEN ANIMAL RESCUE

England & Wales - Charity number 1117113

Details

Status	Registered
Legal form	Charitable company
Company number	05735159
Registered	2006-12-01
Register	View on the Charity Commission register

Contact

Address	Moorlands Head Farm Newbiggin Temple Sowerby Penrith CA10 1TH
Phone	01931716114
Email	admin@edenanimalrescue.org.uk
Website	www.edenanimalrescue.org.uk

Activities

Objects: TO PREVENT CRUELTY TO ANIMALS AND RELIEVE THE SUFFERING AND DISTRESS OF ALL ANIMALS IN NEED OF CARE AND ATTENTION, BY WAY OF:3.1.1. HELPING NEGLECTED OR UNWANTED ANIMALS, AND ARRANGING FOR THE PROVISION OF GOOD HOMES FOR THEM;3.1.2. ENSURING THAT AN ANIMAL IS RELEASED TO AN APPROVED HOME ONLY, MAINTAINING AN INTEREST IN ITS WELFARE AND TAKING THE ANIMAL BACK INTO THE CARE OF THE CHARITY IF THE OWNER IS UNABLE TO CARE FOR IT IN A PROPER MANNER;3.1.3. ENSURING THAT SUCH ANIMALS ARE NOT DESTROYED OTHER THAN ON THE RECOMMENDATION AND ADVICE OF A VETERINARY SURGEON.

Activities: To help neglected or unwanted animals and to arrange the provision of loving suitable homes for them.

Classification

- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE CUMBRIA
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£635,177	£568,327	£2,689,793	14
2024-03-31	£609,608	£385,277	£2,622,943	13
2023-03-31	£1,170,324	£353,030	£2,398,612	12
2022-03-31	£330,938	£291,553	-	-
2021-03-31	£239,325	£218,821	-	-

Trustees

Name	Role	Appointed
Allison Sandford		2025-11-01
Christopher Cheetham		2019-04-01
David Henry Simmons		2019-10-30
David Kenneth Robertson		2023-02-23
Dr Stephen Albone		2021-07-29
Frances Veronica Flower		2019-10-30
Robert Geoffrey Holder		2019-10-31

EDEN ANIMAL RESCUE

England & Wales - Charity number 1117113

Accounts

REGISTERED COMPANY NUMBER: 05735159 (England and Wales)
REGISTERED CHARITY NUMBER: 1117113

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
EDEN ANIMAL RESCUE

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

EDEN ANIMAL RESCUE

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**Report of the Trustees
for the Year Ended 31 March 2025**

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).

Eden Animal Rescue has been caring for animals since 1995.

As well as welfare needs and behavioural work, we also pay veterinary bills for annual vaccinations, neutering, any treatment required and micro-chipping for the dogs and cats. While an animal is with us we provide care, companionship and understanding and do all we can to find it a good home.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity objectives are set out in the amended Memorandum of Association dated July 2023.

- 1 To prevent cruelty to animals and relieve the suffering and distress of all animals in need of care and attention.
- 2 To help neglected or unwanted animals, to arrange for the provision of good homes for them.
- 3 To ensure that the animal is released to an approved home only, to maintain an interest in its welfare and to take the animal back into the care of the Charity if the owner is unable to care for it in a proper manner.
- 4 To ensure that such animals are not euthanised other than on the recommendation and advice of a veterinary surgeon.

Significant activities

To achieve our objectives, we operate our Rescue Centre at Moorlands Head Farm. We believe all animals deserve a chance at finding a home so the charity continues to accept feral cats and dogs with behavioural issues. Many charities will not accept these animals and much time is devoted to our more challenging residents to give them the best chance possible. We remain very proud of our policy in not euthanising animals except after the advice and recommendation of a veterinary surgeon.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2024-25 we re-homed 184 cats and kittens, 31 dogs and puppies and 11 small furrles like rabbits, guinea pigs and ferrets. But at the same time we took in 249 cats and kittens, 32 dogs and 11 small furrles. The number of dogs taken in and re-homed reflects the impact of the transition to the new kennel block. They came from diverse backgrounds and with an equally wide range of behaviours and problems to which we had to respond. We continued to make use of Frame, Swift and Partners as our vets and were able to work closely with them to ensure the animals who came to us received the best of care.

FINANCIAL REVIEW

Financial position

The Charity's financial position at the end of the financial period remains sound but the pressures of the rising costs of the building work mean that our finances are constantly under review. To meet the costs of the building work the Trustees entered into a commercial mortgage with Barclays Bank at the end of 2024.

Reserves policy

Our reserve policy was reviewed by the Board of Trustees and remained at £300,000. The Reserve Fund's purpose is to ensure the Charity can function for up to one year in an emergency or crisis. This policy was introduced after the Foot & Mouth outbreak in Cumbria. Income essentially dried up at that time and the Charity only just survived.

Trustees will continue to review the reserve policy amount on an annual basis.

**Report of the Trustees
for the Year Ended 31 March 2025**

FUTURE PLANS

Now that the new kennel block has been completed the Trustees will be turning their attention to repurposing the "old" kennel unit and raising the money to complete that work.

The Trustees continue to work on reviewing the administrative procedures of the Charity and a number of revised or new policies have been put in place and others are still being worked on. All new policies have a review timescale built in.

In the coming year the Trustees will be reviewing the Charity's Business Plan to reflect the challenges we face in the future.

The Trustees are continuing their efforts to widen the support of the Charity through increasing membership, volunteering and attracting more people to think about becoming Trustees.

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.

The Trustees meet regularly and are responsible for managing such areas as finance, staffing, risk management and development of the charity. Responsibility for the day to day operation of the rescue centre is delegated to the General Manager with the support of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05735159 (England and Wales)

Registered Charity number

1117113

Registered office

17-19 Market Street
Kirkby Stephen
Cumbria
CA17 4QS

Trustees

Mrs J Whitfield
C W Cheetham
Mrs F V Flower
R G Holder
D H Simmons
Dr S Albone
D Robertson

Independent Examiner

John Andrew FCA
John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

Approved by order of the board of trustees on 24 June 2025 and signed on its behalf by:

C W Cheetham - Trustee

**Independent Examiner's Report to the Trustees of
Eden Animal Rescue**

Independent examiner's report to the trustees of Eden Animal Rescue ('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.

John Andrew FCA
The Institute of Chartered Accountants in England and Wales

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

24 June 2025

EDEN ANIMAL RESCUE

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

	Notes	Unrestricted funds £	Restricted fund £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	248,844	153,193	402,037	411,276
Charitable activities					
Promoting & Providing Animal Welfare	5	25,950	-	25,950	32,099
Other trading activities	3	190,184	-	190,184	147,784
Investment income	4	17,006	-	17,006	18,449
Total		<u>481,984</u>	<u>153,193</u>	<u>635,177</u>	<u>609,608</u>
EXPENDITURE ON					
Raising funds	6	13,959	7,071	21,030	18,320
Charitable activities					
Promoting & Providing Animal Welfare	7	395,707	78,219	473,926	310,101
Charity Shop Penrith & Kirkby Stephen		73,371	-	73,371	56,856
Total		<u>483,037</u>	<u>85,290</u>	<u>568,327</u>	<u>385,277</u>
NET INCOME/(EXPENDITURE)		(1,053)	67,903	66,850	224,331
RECONCILIATION OF FUNDS					
Total funds brought forward		2,614,043	8,900	2,622,943	2,398,612
TOTAL FUNDS CARRIED FORWARD		<u><u>2,612,990</u></u>	<u><u>76,803</u></u>	<u><u>2,689,793</u></u>	<u><u>2,622,943</u></u>

The notes form part of these financial statements

EDEN ANIMAL RESCUE (REGISTERED NUMBER: 05735159)

**Statement of Financial Position
31 March 2025**

	Notes	Unrestricted funds £	Restricted fund £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	13	2,525,278	76,172	2,601,450	1,965,612
CURRENT ASSETS					
Debtors	14	53,893	-	53,893	141,775
Cash at bank and in hand		526,448	631	527,079	626,241
		<u>580,341</u>	<u>631</u>	<u>580,972</u>	<u>768,016</u>
CREDITORS					
Amounts falling due within one year	15	(81,519)	-	(81,519)	(109,587)
NET CURRENT ASSETS		<u>498,822</u>	<u>631</u>	<u>499,453</u>	<u>658,429</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,024,100</u>	<u>76,803</u>	<u>3,100,903</u>	<u>2,624,041</u>
CREDITORS					
Amounts falling due after more than one year	16	(411,110)	-	(411,110)	(1,098)
NET ASSETS		<u>2,612,990</u>	<u>76,803</u>	<u>2,689,793</u>	<u>2,622,943</u>
FUNDS					
Unrestricted funds	18			2,612,990	2,614,043
Restricted funds				76,803	8,900
TOTAL FUNDS				<u>2,689,793</u>	<u>2,622,943</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.

The notes form part of these financial statements

Statement of Financial Position - continued
31 March 2025

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 24 June 2025 and were signed on its behalf by:

C W Cheetham - Trustee

R G Holder - Trustee

The notes form part of these financial statements

EDEN ANIMAL RESCUE**Statement of Cash Flows
for the Year Ended 31 March 2025**

	Notes	31/3/25 £	31/3/24 £
Cash flows from operating activities			
Cash generated from operations	1	236,613	238,454
Interest paid		(3,557)	-
Net cash provided by operating activities		<u>233,056</u>	<u>238,454</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(787,636)	(1,008,701)
Interest received		10,975	10,944
Net cash used in investing activities		<u>(776,661)</u>	<u>(997,757)</u>
Cash flows from financing activities			
New loans in year		500,000	-
Loan repayments in year		(55,557)	-
Net cash provided by financing activities		<u>444,443</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>(99,162)</u>	<u>(759,303)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>626,241</u>	<u>1,385,544</u>
Cash and cash equivalents at the end of the reporting period		<u><u>527,079</u></u>	<u><u>626,241</u></u>

The notes form part of these financial statements

EDEN ANIMAL RESCUE

**Notes to the Statement of Cash Flows
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31/3/25	31/3/24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	66,850	224,331
Adjustments for:		
Depreciation charges	151,798	32,174
Interest received	(10,975)	(10,944)
Interest paid	3,557	-
Decrease/(increase) in debtors	87,882	(113,134)
(Decrease)/increase in creditors	(62,499)	106,027
Net cash provided by operations	<u>236,613</u>	<u>238,454</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
Net cash			
Cash at bank and in hand	626,241	(99,162)	527,079
	<u>626,241</u>	<u>(99,162)</u>	<u>527,079</u>
Debt			
Debts falling due within 1 year	-	(33,333)	(33,333)
Debts falling due after 1 year	-	(411,110)	(411,110)
	<u>-</u>	<u>(444,443)</u>	<u>(444,443)</u>
Total	<u>626,241</u>	<u>(543,605)</u>	<u>82,636</u>

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Notes to the Financial Statements for the Year Ended 31 March 2025

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.

Freehold property	- 2% on cost
Short leasehold	- 20% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 12.5% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations	245,045	74,058
Gift aid	16,883	6,843
Legacies	96,357	313,508
Grants	25,000	-
Membership subscriptions	1,375	1,030
Collecting boxes	9,809	8,768
Funeral collections	7,568	7,069
	<u>402,037</u>	<u>411,276</u>

Grants received, included in the above, are as follows:

	31/3/25	31/3/24
	£	£
Various Incoming unrestricted grants	25,000	-
	<u>25,000</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Fundraising events	23,146	20,823
Shop income	157,249	116,221
Sponsorships	1,155	3,355
Social lotteries	8,248	6,945
Commissions received	386	440
	<u>190,184</u>	<u>147,784</u>

4. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Rents received	6,031	7,505
Deposit account interest	10,529	10,925
Other interest receivable	446	19
	<u>17,006</u>	<u>18,449</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. INCOME FROM CHARITABLE ACTIVITIES

		31/3/25	31/3/24
	Activity	£	£
Animal fees - dogs	Promoting & Providing Animal Welfare	5,220	8,040
Animal fees - cats	Promoting & Providing Animal Welfare	5,084	7,155
Animal fees - kittens	Promoting & Providing Animal Welfare	9,120	9,655
Merchandise	Promoting & Providing Animal Welfare	3,932	3,291
Donated Goods	Promoting & Providing Animal Welfare	160	620
Jenny whitfield cards	Promoting & Providing Animal Welfare	2,434	3,338
		<u>25,950</u>	<u>32,099</u>

6. RAISING FUNDS

Raising donations and legacies

	31/3/25	31/3/24
	£	£
Support costs	<u>21,030</u>	<u>18,320</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Promoting & Providing Animal Welfare	216,122	257,804	473,926
Charity Shop Penrith & Kirkby Stephen	-	73,371	73,371
	<u>216,122</u>	<u>331,175</u>	<u>547,297</u>

8. SUPPORT COSTS

	Management £	Finance £	Shop £	Governance costs £	Totals £
Raising donations and legacies	21,030	-	-	-	21,030
Promoting & Providing Animal Welfare	232,637	4,872	-	20,295	257,804
Charity Shop Penrith & Kirkby Stephen	-	-	71,959	1,412	73,371
	<u>253,667</u>	<u>4,872</u>	<u>71,959</u>	<u>21,707</u>	<u>352,205</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. SUPPORT COSTS - continued

Activity	Basis of allocation
Management	Time spent by staff and directors
Finance	Time spent by staff and directors
Shop	Direct attributable shop expenses
Governance costs	Fees attributable to relevant activity

9. NET INCOME/(EXPENDITURE)

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

	31/3/25	31/3/24
	£	£
Depreciation - owned assets	151,798	32,174
Hire of plant and machinery	20,423	6,685
Other operating leases	18,740	14,580
	<u>190,961</u>	<u>53,439</u>

10. 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.

The trustees undertake administrative duties in their own time. They are not reimbursed for their time or costs.

11. STAFF COSTS

	31/3/25	31/3/24
	£	£
Wages and salaries	196,437	191,421
Other pension costs	2,884	2,850
	<u>199,321</u>	<u>194,271</u>

The average monthly number of employees during the year was as follows:

	31/3/25	31/3/24
Employees	14	13
	<u>14</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	409,053	2,223	411,276
Charitable activities			
Promoting & Providing Animal Welfare	32,099	-	32,099
Other trading activities	147,784	-	147,784
Investment income	18,449	-	18,449
Total	<u>607,385</u>	<u>2,223</u>	<u>609,608</u>
EXPENDITURE ON			
Raising funds	18,263	57	18,320
Charitable activities			
Promoting & Providing Animal Welfare	309,585	516	310,101
Charity Shop Penrith & Kirkby Stephen	56,856	-	56,856
Total	<u>384,704</u>	<u>573</u>	<u>385,277</u>
NET INCOME	222,681	1,650	224,331
RECONCILIATION OF FUNDS			
Total funds brought forward	2,391,362	7,250	2,398,612
TOTAL FUNDS CARRIED FORWARD	<u><u>2,614,043</u></u>	<u><u>8,900</u></u>	<u><u>2,622,943</u></u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Improvements to property £	Plant and machinery £
COST				
At 1 April 2024	629,570	7,795	1,486,159	68,871
Additions	-	-	416,853	11,125
At 31 March 2025	<u>629,570</u>	<u>7,795</u>	<u>1,903,012</u>	<u>79,996</u>
DEPRECIATION				
At 1 April 2024	113,319	4,677	67,466	45,740
Charge for year	12,591	1,559	38,062	8,567
At 31 March 2025	<u>125,910</u>	<u>6,236</u>	<u>105,528</u>	<u>54,307</u>
NET BOOK VALUE				
At 31 March 2025	<u>503,660</u>	<u>1,559</u>	<u>1,797,484</u>	<u>25,689</u>
At 31 March 2024	<u>516,251</u>	<u>3,118</u>	<u>1,418,693</u>	<u>23,131</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	49,234	8,200	3,908	2,253,737
Additions	359,658	-	-	787,636
At 31 March 2025	<u>408,892</u>	<u>8,200</u>	<u>3,908</u>	<u>3,041,373</u>
DEPRECIATION				
At 1 April 2024	48,035	7,380	1,508	288,125
Charge for year	90,214	205	600	151,798
At 31 March 2025	<u>138,249</u>	<u>7,585</u>	<u>2,108</u>	<u>439,923</u>
NET BOOK VALUE				
At 31 March 2025	<u>270,643</u>	<u>615</u>	<u>1,800</u>	<u>2,601,450</u>
At 31 March 2024	<u>1,199</u>	<u>820</u>	<u>2,400</u>	<u>1,965,612</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

	31/3/25	31/3/24
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	£	£
Other debtors	31,675	14,189
VAT	19,093	124,461
Prepayments	3,125	3,125
	<u>53,893</u>	<u>141,775</u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	£	£
Bank loans and overdrafts (see note 17)	33,333	-
Trade creditors	18,378	101,204
Payroll Liabilities	502	546
Credit Card	1,570	-
Accruals and deferred income	27,736	7,837
	<u>81,519</u>	<u>109,587</u>
16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	£	£
Bank loans (see note 17)	411,110	-
Other creditors	-	1,098
	<u>411,110</u>	<u>1,098</u>
17. LOANS		
An analysis of the maturity of loans is given below:		
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>33,333</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>33,333</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>133,333</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr	244,444	-

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

18. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	2,314,043	(1,053)	2,312,990
Trustees Reserve	300,000	-	300,000
	<u>2,614,043</u>	<u>(1,053)</u>	<u>2,612,990</u>
Restricted funds			
Fund relating to Restricted Grants	8,900	67,903	76,803
	<u>2,622,943</u>	<u>66,850</u>	<u>2,689,793</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	481,984	(483,037)	(1,053)
Restricted funds			
Fund relating to Restricted Grants	153,193	(85,290)	67,903
	<u>635,177</u>	<u>(568,327)</u>	<u>66,850</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	2,091,362	222,681	2,314,043
Trustees Reserve	300,000	-	300,000
	<u>2,391,362</u>	<u>222,681</u>	<u>2,614,043</u>
Restricted funds			
Fund relating to Restricted Grants	7,250	1,650	8,900
	<u>2,398,612</u>	<u>224,331</u>	<u>2,622,943</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

18. 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	607,385	(384,704)	222,681
Restricted funds			
Fund relating to Restricted Grants	2,223	(573)	1,650
TOTAL FUNDS	609,608	(385,277)	224,331

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 £
Unrestricted funds			
General fund	2,091,362	221,628	2,312,990
Trustees Reserve	300,000	-	300,000
	2,391,362	221,628	2,612,990
Restricted funds			
Fund relating to Restricted Grants	7,250	69,553	76,803
TOTAL FUNDS	2,398,612	291,181	2,689,793

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	1,089,369	(867,741)	221,628
Restricted funds			
Fund relating to Restricted Grants	155,416	(85,863)	69,553
TOTAL FUNDS	1,244,785	(953,604)	291,181

Designated Funds

Following the financial risks highlighted by the Covid-19 pandemic the trustees increased the Trustees Reserve to £300,000, to provide a safeguard against sustained loss of donations income and/or unforeseen major items of expenditure.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

EDEN ANIMAL RESCUE

England & Wales - Charity number 1117113

Accounts

REGISTERED COMPANY NUMBER: 05735159 (England and Wales)
REGISTERED CHARITY NUMBER: 1117113

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
EDEN ANIMAL RESCUE

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

EDEN ANIMAL RESCUE

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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**Report of the Trustees
for the Year Ended 31 March 2024**

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 2024. 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).

Eden Animal Rescue has been caring for animals since 1995.

As well as welfare needs and behavioural work, we also pay veterinary bills for annual vaccinations, neutering, any treatment required and micro-chipping for the dogs and cats. While an animal is with us we provide care, companionship and understanding and do all we can to find it a good home.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity objectives are set out in the amended Memorandum of Association dated July 2023.

- 1 To prevent cruelty to animals and relieve the suffering and distress of all animals in need of care and attention.
- 2 To help neglected or unwanted animals, to arrange for the provision of good homes for them.
- 3 To ensure that the animal is released to an approved home only, to maintain an interest in its welfare and to take the animal back into the care of the Charity if the owner is unable to care for it in a proper manner.
- 4 To ensure that such animals are not euthanised other than on the recommendation and advice of a veterinary surgeon.

Significant activities

To achieve our objectives, we operate our Rescue Centre at Moorlands Head Farm. We believe all animals deserve a chance at finding a home so the charity continues to accept feral cats and dogs with behavioural issues. Many charities will not accept these animals and much time is devoted to our more challenging residents to give them the best chance possible. We remain very proud of our policy in not euthanising animals except after the advice and recommendation of a veterinary surgeon.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2023-24 we re-homed 128 cats, 155 kittens under 6 months, 72 dogs and puppies and 25 small furies like rabbits, guinea pigs and ferrets. But at the same time we took in 97 cats and 254 kittens under 6 months, 53 dogs and 22 small furies. They came from diverse backgrounds and with an equally wide range of behaviours and problems to which we had to respond. We continued to make use of Frame, Swift and Partners as our vets and were able to work closely with them to ensure the animals who came to us received the best of care.

FINANCIAL REVIEW

Financial position

The Charity's financial position at the end of the financial period remains sound but the pressures of the rising costs of the building work mean that our finances are constantly under review.

Reserves policy

Our reserve policy was reviewed by the Board of Trustees and remained at £300,000. The Reserve Fund's purpose is to ensure the Charity can function for up to one year in an emergency or crisis. This policy was introduced after the Foot & Mouth outbreak in Cumbria. Income essentially dried up at that time and the Charity only just survived.

Trustees will continue to review the reserve policy amount on an annual basis.

**Report of the Trustees
for the Year Ended 31 March 2024**

FUTURE PLANS

After almost 12 months of delay the planning application was approved and work on the infrastructure of the site in preparation for the new kennel block was started. The very wet weather over the winter and delays with changes to the mains electricity supply caused by Electricity North West meant that there were delays to the work so the programme was running some 2 months late by the end of March 2024. The new Kennel Block is not expected to be finished until November 2024. The chief consequence of these delays and the terms of the planning permission is that the costs of the project have risen so that fundraising is having to continue for longer than originally expected with a higher target.

The Trustees are working on reviewing the administrative procedures of the Charity and a number of revised or new policies have been put in place and others are still being worked on. All new policies have a review timescale built in.

The Trustees are continuing their efforts to widen the support of the Charity through increasing membership, volunteering and attracting more people to think about becoming Trustees.

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.

A revised set of governing documents were submitted to the 2023 AGM to reflect developments since 2006 including provision for dealing with governance in the event of any future lockdowns and the increasing use of e-mail. Most of the changes proposed were adopted but following a last minute intervention by the Charity Commission the terms of reference were left untouched. The Trustees will be submitting new terms of reference acceptable to the Charity Commission to the 2024 AGM for approval.

As a consequence of the agreed changes to the Constitution this year one third of the Trustees will be elected this year and this process will be continued over future years based on continuous length of service as a Trustee.

The Trustees meet regularly and are responsible for managing such areas as finance, staffing, risk management and development of the charity. Responsibility for the day to day operation of the rescue centre is delegated to the General Manager with the support of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05735159 (England and Wales)

Registered Charity number

1117113

Registered office

17-19 Market Street
Kirkby Stephen
Cumbria
CA17 4QS

Trustees

Mrs J Whitfield
C W Cheetham
Mrs F V Flower
R G Holder
D H Simmons
Dr S Albone
D Robinson

**Report of the Trustees
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

John Andrew FCA

John Andrew Chartered Accountants

17-19 Market Street

KIRKBY STEPHEN

Cumbria

CA17 4QS

Approved by order of the board of trustees on 27 June 2024 and signed on its behalf by:

C W Cheetham - Trustee

**Independent Examiner's Report to the Trustees of
Eden Animal Rescue**

Independent examiner's report to the trustees of Eden Animal Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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.

John Andrew FCA
The Institute of Chartered Accountants in England and Wales

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

1 July 2024

EDEN ANIMAL RESCUE

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	31/3/24 Total funds £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	412,391	2,223	414,614	999,981
Charitable activities					
Promoting & Providing Animal Welfare	5	28,761	-	28,761	28,789
Other trading activities	3	147,784	-	147,784	131,543
Investment income	4	18,449	-	18,449	10,011
Total		<u>607,385</u>	<u>2,223</u>	<u>609,608</u>	<u>1,170,324</u>
EXPENDITURE ON					
Raising funds	6	18,263	57	18,320	17,556
Charitable activities					
Promoting & Providing Animal Welfare	7	309,585	516	310,101	306,104
Charity Shop Penrith & Kirkby Stephen		56,856	-	56,856	29,370
Total		<u>384,704</u>	<u>573</u>	<u>385,277</u>	<u>353,030</u>
NET INCOME		222,681	1,650	224,331	817,294
RECONCILIATION OF FUNDS					
Total funds brought forward		2,391,362	7,250	2,398,612	1,581,318
TOTAL FUNDS CARRIED FORWARD		<u><u>2,614,043</u></u>	<u><u>8,900</u></u>	<u><u>2,622,943</u></u>	<u><u>2,398,612</u></u>

The notes form part of these financial statements

Statement of Financial Position
31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	13	1,957,343	8,269	1,965,612	989,085
CURRENT ASSETS					
Debtors	14	141,775	-	141,775	28,641
Cash at bank and in hand		625,610	631	626,241	1,385,544
		767,385	631	768,016	1,414,185
CREDITORS					
Amounts falling due within one year	15	(109,587)	-	(109,587)	(4,658)
NET CURRENT ASSETS					
		657,798	631	658,429	1,409,527
TOTAL ASSETS LESS CURRENT LIABILITIES					
		2,615,141	8,900	2,624,041	2,398,612
CREDITORS					
Amounts falling due after more than one year	16	(1,098)	-	(1,098)	-
NET ASSETS					
		2,614,043	8,900	2,622,943	2,398,612
FUNDS					
	17				
Unrestricted funds				2,614,043	2,391,362
Restricted funds				8,900	7,250
TOTAL FUNDS					
				2,622,943	2,398,612

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

The notes form part of these financial statements

Statement of Financial Position - continued
31 March 2024

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 27 June 2024 and were signed on its behalf by:

C W Cheetham - Trustee

R G Holder - Trustee

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Statement of Cash Flows
for the Year Ended 31 March 2024

	Notes	31/3/24 £	31/3/23 £
Cash flows from operating activities			
Cash generated from operations	1	238,454	834,673
Net cash provided by operating activities		<u>238,454</u>	<u>834,673</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,008,701)	(46,639)
Interest received		10,944	3,677
Net cash used in investing activities		<u>(997,757)</u>	<u>(42,962)</u>
Change in cash and cash equivalents in the reporting period		<u>(759,303)</u>	<u>791,711</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,385,544</u>	<u>593,833</u>
Cash and cash equivalents at the end of the reporting period		<u><u>626,241</u></u>	<u><u>1,385,544</u></u>

The notes form part of these financial statements

EDEN ANIMAL RESCUE

**Notes to the Statement of Cash Flows
for the Year Ended 31 March 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31/3/24	31/3/23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	224,331	817,294
Adjustments for:		
Depreciation charges	32,174	34,124
Interest received	(10,944)	(3,677)
Increase in debtors	(113,134)	(9,183)
Increase/(decrease) in creditors	106,027	(3,885)
Net cash provided by operations	<u>238,454</u>	<u>834,673</u>

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank and in hand	1,385,544	(759,303)	626,241
	<u>1,385,544</u>	<u>(759,303)</u>	<u>626,241</u>
Total	<u>1,385,544</u>	<u>(759,303)</u>	<u>626,241</u>

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

Freehold property	- 2% on cost
Short leasehold	- 20% on cost
Improvements to property	- 2% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 12.5% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. DONATIONS AND LEGACIES

	31/3/24	31/3/23
	£	£
Donations	74,058	58,555
Gift aid	6,843	680
Legacies	313,508	904,350
Grants	-	7,039
Membership subscriptions	1,030	860
Bag packs	-	251
Jenny Whitfield cards	3,338	6,333
Collecting boxes	8,768	8,903
Funeral collections	7,069	13,010
	<u>414,614</u>	<u>999,981</u>

Grants received, included in the above, are as follows:

	31/3/24	31/3/23
	£	£
Various Incoming unrestricted grants	-	7,039
	<u>-</u>	<u>7,039</u>

3. OTHER TRADING ACTIVITIES

	31/3/24	31/3/23
	£	£
Fundraising events	20,823	21,466
Shop income	116,221	96,924
Sponsorships	3,355	7,475
Social lotteries	6,945	5,353
Commissions received	440	325
	<u>147,784</u>	<u>131,543</u>

4. INVESTMENT INCOME

	31/3/24	31/3/23
	£	£
Rents received	7,505	6,334
Deposit account interest	10,925	3,677
Other interest receivable	19	-
	<u>18,449</u>	<u>10,011</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

		31/3/24	31/3/23
	Activity	£	£
Animal fees - dogs	Promoting & Providing Animal Welfare	8,040	10,720
Animal fees - cats	Promoting & Providing Animal Welfare	7,155	9,102
Animal fees - kittens	Promoting & Providing Animal Welfare	9,655	7,325
Animal fees - other	Promoting & Providing Animal Welfare	-	445
Merchandise	Promoting & Providing Animal Welfare	3,291	1,197
Donated Goods	Promoting & Providing Animal Welfare	620	-
		<u>28,761</u>	<u>28,789</u>

6. RAISING FUNDS

Raising donations and legacies

	31/3/24	31/3/23
	£	£
Support costs	<u>18,320</u>	<u>17,556</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Promoting & Providing Animal Welfare	213,970	96,131	310,101
Charity Shop Penrith & Kirkby Stephen	-	56,856	56,856
	<u>213,970</u>	<u>152,987</u>	<u>366,957</u>

8. SUPPORT COSTS

	Management £	Finance £	Shop £	Governance costs £	Totals £
Raising donations and legacies	18,320	-	-	-	18,320
Promoting & Providing Animal Welfare	85,360	2,665	-	8,106	96,131
Charity Shop Penrith & Kirkby Stephen	-	-	52,034	4,822	56,856
	<u>103,680</u>	<u>2,665</u>	<u>52,034</u>	<u>12,928</u>	<u>171,307</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. SUPPORT COSTS - continued

Activity	Basis of allocation
Management	Time spent by staff and directors
Finance	Time spent by staff and directors
Shop	Direct attributable shop expenses
Governance costs	Fees attributable to relevant activity

9. NET INCOME/(EXPENDITURE)

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

	31/3/24	31/3/23
	£	£
Depreciation - owned assets	32,174	34,124
Hire of plant and machinery	6,685	4,874
Other operating leases	14,580	16,234
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The trustees undertake administrative duties in their own time. They are not reimbursed for their time or costs.

11. STAFF COSTS

	31/3/24	31/3/23
	£	£
Wages and salaries	191,421	150,025
Other pension costs	2,850	1,944
	<u> </u>	<u> </u>
	<u>194,271</u>	<u>151,969</u>

The average monthly number of employees during the year was as follows:

	31/3/24	31/3/23
Employees	13	12
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	990,656	9,325	999,981
Charitable activities			
Promoting & Providing Animal Welfare	28,789	-	28,789
Other trading activities	131,543	-	131,543
Investment income	10,011	-	10,011
Total	1,160,999	9,325	1,170,324
EXPENDITURE ON			
Raising funds	17,473	83	17,556
Charitable activities			
Promoting & Providing Animal Welfare	304,112	1,992	306,104
Charity Shop Penrith & Kirkby Stephen	29,370	-	29,370
Total	350,955	2,075	353,030
NET INCOME	810,044	7,250	817,294
RECONCILIATION OF FUNDS			
Total funds brought forward	1,581,318	-	1,581,318
TOTAL FUNDS CARRIED FORWARD	2,391,362	7,250	2,398,612

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Improvements to property £	Plant and machinery £
COST				
At 1 April 2023	629,570	7,795	480,503	68,871
Additions	-	-	1,005,656	-
At 31 March 2024	<u>629,570</u>	<u>7,795</u>	<u>1,486,159</u>	<u>68,871</u>
DEPRECIATION				
At 1 April 2023	100,728	3,118	58,626	38,030
Charge for year	12,591	1,559	8,840	7,710
At 31 March 2024	<u>113,319</u>	<u>4,677</u>	<u>67,466</u>	<u>45,740</u>
NET BOOK VALUE				
At 31 March 2024	<u>516,251</u>	<u>3,118</u>	<u>1,418,693</u>	<u>23,131</u>
At 31 March 2023	<u>528,842</u>	<u>4,677</u>	<u>421,877</u>	<u>30,841</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2023	49,234	8,200	863	1,245,036
Additions	-	-	3,045	1,008,701
At 31 March 2024	<u>49,234</u>	<u>8,200</u>	<u>3,908</u>	<u>2,253,737</u>
DEPRECIATION				
At 1 April 2023	47,635	7,106	708	255,951
Charge for year	400	274	800	32,174
At 31 March 2024	<u>48,035</u>	<u>7,380</u>	<u>1,508</u>	<u>288,125</u>
NET BOOK VALUE				
At 31 March 2024	<u>1,199</u>	<u>820</u>	<u>2,400</u>	<u>1,965,612</u>
At 31 March 2023	<u>1,599</u>	<u>1,094</u>	<u>155</u>	<u>989,085</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

14.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31/3/24	31/3/23
		£	£
	Trade debtors	14,189	14,385
	VAT	124,461	11,131
	Prepayments	3,125	3,125
		<u>141,775</u>	<u>28,641</u>
15.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31/3/24	31/3/23
		£	£
	Trade creditors	101,204	1,514
	Other creditors	546	940
	Accruals and deferred income	7,837	2,204
		<u>109,587</u>	<u>4,658</u>
16.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
		31/3/24	31/3/23
		£	£
	Other creditors	1,098	-
		<u>1,098</u>	<u>-</u>
17.	MOVEMENT IN FUNDS		
		At 1/4/23	Net movement in funds
		£	£
	Unrestricted funds		At 31/3/24
	General fund	2,091,362	2,314,043
	Trustees Reserve	300,000	300,000
		<u>2,391,362</u>	<u>2,614,043</u>
	Restricted funds		
	Fund relating to Restricted Grants	7,250	8,900
		<u>7,250</u>	<u>8,900</u>
	TOTAL FUNDS	<u>2,398,612</u>	<u>2,622,943</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	607,385	(384,704)	222,681
Restricted funds			
Fund relating to Restricted Grants	2,223	(573)	1,650
TOTAL FUNDS	609,608	(385,277)	224,331

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	1,281,318	810,044	2,091,362
Trustees Reserve	300,000	-	300,000
	1,581,318	810,044	2,391,362
Restricted funds			
Fund relating to Restricted Grants	-	7,250	7,250
TOTAL FUNDS	1,581,318	817,294	2,398,612

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,160,999	(350,955)	810,044
Restricted funds			
Fund relating to Restricted Grants	9,325	(2,075)	7,250
TOTAL FUNDS	1,170,324	(353,030)	817,294

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

17. MOVEMENT IN FUNDS - continued

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	1,281,318	1,032,725	2,314,043
Trustees Reserve	300,000	-	300,000
	<u>1,581,318</u>	<u>1,032,725</u>	<u>2,614,043</u>
Restricted funds			
Fund relating to Restricted Grants	-	8,900	8,900
	<u>1,581,318</u>	<u>1,041,625</u>	<u>2,622,943</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	1,768,384	(735,659)	1,032,725
Restricted funds			
Fund relating to Restricted Grants	11,548	(2,648)	8,900
	<u>1,779,932</u>	<u>(738,307)</u>	<u>1,041,625</u>

Designated Funds

Following the financial risks highlighted by the Covid-19 pandemic the trustees increased the Trustees Reserve to £300,000, to provide a safeguard against sustained loss of donations income and/or unforeseen major items of expenditure.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

EDEN ANIMAL RESCUE

England & Wales - Charity number 1117113

Accounts

REGISTERED COMPANY NUMBER: 05735159 (England and Wales)
REGISTERED CHARITY NUMBER: 1117113

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
EDEN ANIMAL RESCUE

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

EDEN ANIMAL RESCUE

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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**Report of the Trustees
for the Year Ended 31 March 2023**

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 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).

Eden Animal Rescue has been caring for animals since 1995.

As well as welfare needs and behavioural work, we also pay veterinary bills for annual vaccinations, neutering, any treatment required and micro-chipping for the dogs and cats. While an animal is with us we provide care, companionship and understanding and do all we can to find it a good home.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity objectives are set out in the Memorandum of Association dated 8th November 2006.

- 1 To prevent cruelty to animals and relieve the suffering and distress of all animals in need of care and attention.
- 2 To help neglected or unwanted animals, to arrange for the provision of good homes for them.
- 3 To ensure that the animal is released to an approved home only, to maintain an interest in its welfare and to take the animal back into the care of the Charity if the owner is unable to care for it in a proper manner.
- 4 To ensure that such animals are not euthanised other than on the recommendation and advice of a veterinary surgeon.

Significant activities

To achieve our objectives, we operate our Rescue Centre at Moorlands Head Farm. We believe all animals deserve a chance at finding a home so the charity continues to accept feral cats and dogs with behavioural issues. Many charities will not accept these animals and much time is devoted to our more challenging residents to give them the best chance possible. We remain very proud of our policy in not euthanising animals except after the advice and recommendation of a veterinary surgeon.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2022-23 we re-homed 89 cats, 134 kittens under 6 months, 59 dogs and puppies and 17 small furrries like rabbits, guinea pigs and ferrets. But at the same time we took in 114 cats and 104 kittens under 6 months, 62 dogs and 12 small furrries. They came from diverse backgrounds and with an equally wide range of behaviours and problems to which we had to respond. We continued to make use of Frame, Swift and Partners as our vets and were able to work closely with them to ensure the animals who came to us received the best of care.

FINANCIAL REVIEW

Financial position

The Charity's financial position at the end of the financial period remains sound.

Reserves policy

Our reserve policy was reviewed by the Board of trustees and remained at £300,000. The Reserve Fund's purpose is to ensure the Charity can function for up to one year in an emergency or crisis. This policy was introduced after the Foot & Mouth outbreak in Cumbria. Income essentially dried up at that time and the Charity only just survived.

Trustees will continue to review the reserve policy amount on an annual basis.

**Report of the Trustees
for the Year Ended 31 March 2023**

FUTURE PLANS

The Trustees have been able to start the work on the kennel project. New regulations on drainage meant the charity had to satisfy the Environment Agency about the impact on the surrounding area before work could even start. By the middle of November 2022 they were able to submit a formal Planning Application to Eden District Council. Sadly this has been delayed by objections on the grounds of noise nuisance and caused extra expense in employing specialists to deal with this. However, despite making some adjustments to the original proposals, some six months they are still awaiting a decision.

The trustees are working on reviewing the administrative procedures of the Charity.

The Trustees are keen to widen the support of the Charity through increasing membership, volunteering and attracting more people to think about becoming Trustees.

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.

A revised set of governing documents are to be submitted to the 2023 AGM to reflect developments since 2006 including provision for dealing with governance in the event of any future lockdowns and the increasing use of e-mail.

The Trustees are elected each year at the AGM by the members and the charity is administered and managed by them.

The Trustees meet regularly and are responsible for managing such areas as finance, staffing, risk management and development of the charity. Responsibility for the day to day operation of the rescue centre is delegated to the General Manager with the support of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05735159 (England and Wales)

Registered Charity number

1117113

Registered office

17-19 Market Street
Kirkby Stephen
Cumbria
CA17 4QS

Trustees

Mrs J Whitfield
C W Cheetham
Mrs F V Flower
R G Holder
D H Simmons
Dr S Albone
Mrs J E Wood (resigned 14/7/22)
D Robinson (appointed 23/2/23)

Independent Examiner

John Andrew FCA
John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

**Report of the Trustees
for the Year Ended 31 March 2023**

Approved by order of the board of trustees on 13 July 2023 and signed on its behalf by:

C W Cheetham - Trustee

**Independent Examiner's Report to the Trustees of
Eden Animal Rescue**

Independent examiner's report to the trustees of Eden Animal Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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.

John Andrew FCA
The Institute of Chartered Accountants in England and Wales

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

13 July 2023

EDEN ANIMAL RESCUE

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted fund £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	990,656	9,325	999,981	179,005
Charitable activities					
Promoting & Providing Animal Welfare	6	28,789	-	28,789	28,724
Other trading activities	4	131,543	-	131,543	115,010
Investment income	5	10,011	-	10,011	8,199
Total		<u>1,160,999</u>	<u>9,325</u>	<u>1,170,324</u>	<u>330,938</u>
EXPENDITURE ON					
Raising funds	7	17,473	83	17,556	14,329
Charitable activities					
Promoting & Providing Animal Welfare	8	304,112	1,992	306,104	252,592
Charity Shop Penrith		29,370	-	29,370	24,632
Total		<u>350,955</u>	<u>2,075</u>	<u>353,030</u>	<u>291,553</u>
NET INCOME		810,044	7,250	817,294	39,385
RECONCILIATION OF FUNDS					
Total funds brought forward		1,581,318	-	1,581,318	1,541,933
TOTAL FUNDS CARRIED FORWARD		<u><u>2,391,362</u></u>	<u><u>7,250</u></u>	<u><u>2,398,612</u></u>	<u><u>1,581,318</u></u>

The notes form part of these financial statements

Statement of Financial Position
31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	14	982,466	6,619	989,085	976,570
CURRENT ASSETS					
Debtors	15	28,641	-	28,641	19,458
Cash at bank and in hand		1,384,913	631	1,385,544	593,833
		1,413,554	631	1,414,185	613,291
CREDITORS					
Amounts falling due within one year	16	(4,658)	-	(4,658)	(8,543)
		1,408,896	631	1,409,527	604,748
NET CURRENT ASSETS					
		2,391,362	7,250	2,398,612	1,581,318
TOTAL ASSETS LESS CURRENT LIABILITIES					
		2,391,362	7,250	2,398,612	1,581,318
NET ASSETS					
		2,391,362	7,250	2,398,612	1,581,318
FUNDS					
Unrestricted funds	17			2,391,362	1,581,318
Restricted funds				7,250	-
TOTAL FUNDS					
				2,398,612	1,581,318

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The notes form part of these financial statements

Statement of Financial Position - continued
31 March 2023

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 13 July 2023 and were signed on its behalf by:

C W Cheetham - Trustee

R G Holder - Trustee

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Statement of Cash Flows
for the Year Ended 31 March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	834,673	65,400
Net cash provided by operating activities		<u>834,673</u>	<u>65,400</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(46,639)	(59,794)
Interest received		3,677	2,113
Net cash used in investing activities		<u>(42,962)</u>	<u>(57,681)</u>
Change in cash and cash equivalents in the reporting period		<u>791,711</u>	<u>7,719</u>
Cash and cash equivalents at the beginning of the reporting period		<u>593,833</u>	<u>586,114</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,385,544</u></u>	<u><u>593,833</u></u>

The notes form part of these financial statements

EDEN ANIMAL RESCUE

**Notes to the Statement of Cash Flows
for the Year Ended 31 March 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31/3/23	31/3/22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	817,294	39,385
Adjustments for:		
Depreciation charges	34,124	36,769
Interest received	(3,677)	(2,113)
Increase in debtors	(9,183)	(8,602)
Decrease in creditors	(3,885)	(39)
Net cash provided by operations	<u>834,673</u>	<u>65,400</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	593,833	791,711	1,385,544
	<u>593,833</u>	<u>791,711</u>	<u>1,385,544</u>
Total	<u>593,833</u>	<u>791,711</u>	<u>1,385,544</u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. AUDIT EXEMPTION

During 2023 the charity received a single donation of £750,000 this took the gross income over the audit limited. An audit exemption was applied for and granted by the Charities Commission

2. 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.

Freehold property	- 2% on cost
Short leasehold	- 20% on cost
Improvements to property	- 2% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 12.5% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. ACCOUNTING POLICIES - continued

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.

3. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	58,555	71,235
Gift aid	680	-
Legacies	904,350	86,770
Grants	7,039	4,667
Membership subscriptions	860	865
Bag packs	251	-
Jenny Whitfield cards	6,333	3,087
Collecting boxes	8,903	4,536
Funeral collections	13,010	7,845
	<u>999,981</u>	<u>179,005</u>

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
Various Incoming unrestricted grants	7,039	4,667
	<u>7,039</u>	<u>4,667</u>

4. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Fundraising events	21,466	11,048
Shop income	96,924	73,321
Sponsorships	7,475	1,115
Social lotteries	5,353	4,365
Commissions received	325	161
Insurance for loss of earnings	-	25,000
	<u>131,543</u>	<u>115,010</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Rents received	6,334	6,086
Deposit account interest	3,677	2,113
	10,011	8,199

6. INCOME FROM CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Animal fees - dogs	10,720	7,150
Animal fees - cats	9,102	12,550
Animal fees - kittens	7,325	6,260
Animal fees - other	445	110
Merchandise	1,197	2,628
Donated Goods	-	26
	28,789	28,724

7. RAISING FUNDS

Raising donations and legacies

	31/3/23	31/3/22
	£	£
Support costs	17,556	14,329
	17,556	14,329

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Promoting & Providing Animal Welfare	194,749	111,355	306,104
Charity Shop Penrith	-	29,370	29,370
	194,749	140,725	335,474

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. SUPPORT COSTS

	Management £	Finance £	Shop £	Governance costs £	Totals £
Raising donations and legacies	17,556	-	-	-	17,556
Promoting & Providing Animal Welfare	104,350	1,540	-	5,465	111,355
Charity Shop Penrith	-	-	28,862	508	29,370
	<u>121,906</u>	<u>1,540</u>	<u>28,862</u>	<u>5,973</u>	<u>158,281</u>

Activity	Basis of allocation
Management	Time spent by staff and directors
Finance	Time spent by staff and directors
Shop	Direct attributable shop expenses
Governance costs	Fees attributable to relevant activity

10. NET INCOME/(EXPENDITURE)

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

	31/3/23 £	31/3/22 £
Depreciation - owned assets	34,124	36,769
Hire of plant and machinery	4,874	4,294
Other operating leases	16,234	20,664
	<u>55,232</u>	<u>61,727</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

The trustees undertake administrative duties in their own time. They are not reimbursed for their time or costs.

12. STAFF COSTS

	31/3/23 £	31/3/22 £
Wages and salaries	150,025	115,048
Other pension costs	1,944	1,331
	<u>151,969</u>	<u>116,379</u>

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
Employees	12	9
	<u>12</u>	<u>9</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	179,005	-	179,005
Charitable activities			
Promoting & Providing Animal Welfare	28,724	-	28,724
Other trading activities	115,010	-	115,010
Investment income	8,199	-	8,199
Total	330,938	-	330,938
EXPENDITURE ON			
Raising funds	14,329	-	14,329
Charitable activities			
Promoting & Providing Animal Welfare	252,592	-	252,592
Charity Shop Penrith	24,632	-	24,632
Total	291,553	-	291,553
NET INCOME	39,385	-	39,385
RECONCILIATION OF FUNDS			
Total funds brought forward	1,541,933	-	1,541,933
TOTAL FUNDS CARRIED FORWARD	1,581,318	-	1,581,318

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Improvements to property £	Plant and machinery £
COST				
At 1 April 2022	629,570	7,795	437,161	65,574
Additions	-	-	43,342	3,297
At 31 March 2023	<u>629,570</u>	<u>7,795</u>	<u>480,503</u>	<u>68,871</u>
DEPRECIATION				
At 1 April 2022	88,137	1,559	49,882	27,749
Charge for year	12,591	1,559	8,744	10,281
At 31 March 2023	<u>100,728</u>	<u>3,118</u>	<u>58,626</u>	<u>38,030</u>
NET BOOK VALUE				
At 31 March 2023	<u>528,842</u>	<u>4,677</u>	<u>421,877</u>	<u>30,841</u>
At 31 March 2022	<u>541,433</u>	<u>6,236</u>	<u>387,279</u>	<u>37,825</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	49,234	8,200	863	1,198,397
Additions	-	-	-	46,639
At 31 March 2023	<u>49,234</u>	<u>8,200</u>	<u>863</u>	<u>1,245,036</u>
DEPRECIATION				
At 1 April 2022	47,102	6,741	657	221,827
Charge for year	533	365	51	34,124
At 31 March 2023	<u>47,635</u>	<u>7,106</u>	<u>708</u>	<u>255,951</u>
NET BOOK VALUE				
At 31 March 2023	<u>1,599</u>	<u>1,094</u>	<u>155</u>	<u>989,085</u>
At 31 March 2022	<u>2,132</u>	<u>1,459</u>	<u>206</u>	<u>976,570</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	14,385	8,007
VAT	11,131	8,326
Prepayments	3,125	3,125
	<u>28,641</u>	<u>19,458</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	1,514	5,457
Other creditors	940	672
Accruals and deferred income	2,204	2,414
	<u>4,658</u>	<u>8,543</u>

17. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	1,281,318	810,044	2,091,362
Trustees Reserve	300,000	-	300,000
	<u>1,581,318</u>	<u>810,044</u>	<u>2,391,362</u>
Restricted funds			
Fund relating to Restricted Grants	-	7,250	7,250
	<u>1,581,318</u>	<u>817,294</u>	<u>2,398,612</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,160,999	(350,955)	810,044
Restricted funds			
Fund relating to Restricted Grants	9,325	(2,075)	7,250
	<u>1,170,324</u>	<u>(353,030)</u>	<u>817,294</u>

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	1,241,933	39,385	1,281,318
Trustees Reserve	300,000	-	300,000
	<u>1,541,933</u>	<u>39,385</u>	<u>1,581,318</u>
TOTAL FUNDS	<u>1,541,933</u>	<u>39,385</u>	<u>1,581,318</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	330,938	(291,553)	39,385
	<u>330,938</u>	<u>(291,553)</u>	<u>39,385</u>
TOTAL FUNDS	<u>330,938</u>	<u>(291,553)</u>	<u>39,385</u>

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	1,241,933	849,429	2,091,362
Trustees Reserve	300,000	-	300,000
	<u>1,541,933</u>	<u>849,429</u>	<u>2,391,362</u>
Restricted funds			
Fund relating to Restricted Grants	-	7,250	7,250
	<u>-</u>	<u>7,250</u>	<u>7,250</u>
TOTAL FUNDS	<u>1,541,933</u>	<u>856,679</u>	<u>2,398,612</u>

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

17. 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 £
Unrestricted funds			
General fund	1,491,937	(642,508)	849,429
Restricted funds			
Fund relating to Restricted Grants	9,325	(2,075)	7,250
TOTAL FUNDS	<u>1,501,262</u>	<u>(644,583)</u>	<u>856,679</u>

Designated Funds

Following the financial risks highlighted by the Covid-19 pandemic the trustees increased the Trustees Reserve to £300,000, to provide a safeguard against sustained loss of donations income and/or unforeseen major items of expenditure.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

EDEN ANIMAL RESCUE

England & Wales - Charity number 1117113

Accounts

REGISTERED COMPANY NUMBER: 05735159 (England and Wales)
REGISTERED CHARITY NUMBER: 1117113

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
EDEN ANIMAL RESCUE

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

EDEN ANIMAL RESCUE

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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**Report of the Trustees
for the Year Ended 31 March 2022**

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 2022. 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).

Eden Animal Rescue has been caring for animals since 1995.

As well as welfare needs and behavioural work, we also pay veterinary bills for annual vaccinations, neutering, any treatment required and micro-chipping for the dogs and cats. While an animal is with us we provide care, companionship and understanding and do all we can to find it a good home.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity objectives are set out in the Memorandum of Association dated 8th November 2006.

- 1 To prevent cruelty to animals and relieve the suffering and distress of all animals in need of care and attention.
- 2 To help neglected or unwanted animals, to arrange for the provision of good homes for them.
- 3 To ensure that the animal is released to an approved home only, to maintain an interest in its welfare and to take the animal back into the care of the Charity if the owner is unable to care for it in a proper manner.
- 4 To ensure that such animals are not euthanised other than on the recommendation and advice of a veterinary surgeon.

Significant activities

To achieve our objectives, we operate our Rescue Centre at Moorlands Head Farm. We believe all animals deserve a chance at finding a home so the charity continues to accept feral cats and dogs with behavioural issues. Many charities will not accept these animals and much time is devoted to our more challenging residents to give them the best chance possible. We remain very proud of our policy in not euthanising animals except after the advice and recommendation of a veterinary surgeon.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2021-22 despite having restrictions for some months due to the Covid lockdowns we re-homed 149 cats, 105 kittens under 6 months, 48 dogs and puppies and 8 small furies like rabbits, guinea pigs and ferrets. But at the same time we took in 92 cats and 123 kittens under 6 months, 48 dogs and 6 small furies. They came from diverse backgrounds and with an equally wide range of behaviours and problems to which we had to respond. We continued to make use of Frame, Swift and Partners as our vets and were able to work closely with them to ensure the animals who came to us received the best of care.

FINANCIAL REVIEW

Financial position

The Charity's financial position at the end of the financial period remains sound.

Reserves policy

Our reserve policy was reviewed by the Board of trustees and remained at £300,000. The Reserve Fund's purpose is to ensure the Charity can function for up to one year in an emergency or crisis. This policy was introduced after the Foot & Mouth outbreak in Cumbria. Income essentially dried up at that time and the Charity only just survived.

Trustees will continue to review the reserve policy amount on an annual basis.

**Report of the Trustees
for the Year Ended 31 March 2022**

FUTURE PLANS

The Trustees have been able to restart the work on reviewing the facilities on the site, most particularly the kennels. In doing the preparatory work it became clear that the site drainage and water supply were sources of concern. The Charity has begun the process of reviewing what work needs to be undertaken to bring both up to current standards. The aim is to finalise the plans in 2022-23 and undertake the work in the summer of 2023. In addition the Trustees have developed the plans to tackle the kennels issue outlined in last years report. We have reached the stage that by the end of the year we could invite tenders for the necessary work. In 2022-23 we will select partners and begin the detailed work on the plans with a view to starting work in 2023-24.

The environmental impact of the charity needs to be considered and the process to achieve a carbon-neutral operation is an on-going project. We have expanded our solar panels and are looking to get expert advice to improve our energy efficiency and reduce our carbon footprint as well as save money in a time of rising fuel costs.

The trustees have begun work on to develop a 3-year Business Plan to reflect the changed environment and aim to complete that work in 2022-23.

The Trustees are keen to widen the support of the Charity through increasing membership, volunteering and attracting more people to think about becoming Trustees.

Financial Impact by Covid 19

The charity's financial position remains healthy. Although, we lost most of our income from fundraising events and all the regular income streams, we had an increase of donations, receiving various one-off payments by our supporters.

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.

A revised set of governing documents are to be submitted to the 2022 AGM to reflect developments since 2006 including provision for dealing with governance in the event of any future lockdowns and the increasing use of e-mail.

The Trustees are elected each year at the AGM by the members and the charity is administered and managed by them.

The Trustees meet regularly and are responsible for managing such areas as finance, staffing, risk management and development of the charity. Responsibility for the day to day operation of the rescue centre is delegated to the General Manager with the support of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05735159 (England and Wales)

Registered Charity number

1117113

Registered office

17-19 Market Street
Kirkby Stephen
Cumbria
CA17 4QS

Trustees

Mrs J Whitfield
C W Cheetham
Mrs F V Flower
R G Holder
D H Simmons
Mrs M J Scott (resigned 1/6/21)
Dr S Albone (appointed 26/7/21)
Mrs J E Wood (appointed 29/7/21)

**Report of the Trustees
for the Year Ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

John Andrew FCA

ICAEW

John Andrew Chartered Accountants

17-19 Market Street

KIRKBY STEPHEN

Cumbria

CA17 4QS

Approved by order of the board of trustees on 26 May 2022 and signed on its behalf by:

C W Cheetham - Trustee

**Independent Examiner's Report to the Trustees of
Eden Animal Rescue**

Independent examiner's report to the trustees of Eden Animal Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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 registered member of ICAEW 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.

John Andrew FCA
ICAEW
John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

26 May 2022

EDEN ANIMAL RESCUE

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		179,005	-	179,005	187,020
Charitable activities					
Promoting & Providing Animal Welfare		28,724	-	28,724	14,847
Other trading activities	2	115,010	-	115,010	28,564
Investment income	3	8,199	-	8,199	8,894
Total		<u>330,938</u>	<u>-</u>	<u>330,938</u>	<u>239,325</u>
EXPENDITURE ON					
Raising funds	5	14,329	-	14,329	11,852
Charitable activities					
Promoting & Providing Animal Welfare	6	252,592	-	252,592	197,566
Charity Shop Penrith		24,632	-	24,632	9,403
Total		<u>291,553</u>	<u>-</u>	<u>291,553</u>	<u>218,821</u>
NET INCOME		39,385	-	39,385	20,504
RECONCILIATION OF FUNDS					
Total funds brought forward		1,541,933	-	1,541,933	1,521,429
TOTAL FUNDS CARRIED FORWARD		<u><u>1,581,318</u></u>	<u><u>-</u></u>	<u><u>1,581,318</u></u>	<u><u>1,541,933</u></u>

The notes form part of these financial statements

Statement of Financial Position
31 March 2022

	Notes	Unrestricted funds £	Restricted fund £	31/3/22 Total funds £	31/3/21 Total funds £
FIXED ASSETS					
Tangible assets	11	976,570	-	976,570	953,545
CURRENT ASSETS					
Debtors	12	19,458	-	19,458	10,856
Cash at bank and in hand		593,833	-	593,833	586,114
		<u>613,291</u>	-	<u>613,291</u>	<u>596,970</u>
CREDITORS					
Amounts falling due within one year	13	(8,543)	-	(8,543)	(8,582)
NET CURRENT ASSETS		<u>604,748</u>	-	<u>604,748</u>	<u>588,388</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,581,318</u>	-	<u>1,581,318</u>	<u>1,541,933</u>
NET ASSETS		<u>1,581,318</u>	-	<u>1,581,318</u>	<u>1,541,933</u>
FUNDS					
Unrestricted funds	14			<u>1,581,318</u>	<u>1,541,933</u>
TOTAL FUNDS				<u>1,581,318</u>	<u>1,541,933</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

The notes form part of these financial statements

Statement of Financial Position - continued
31 March 2022

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 26 May 2022 and were signed on its behalf by:

C W Cheetham - Trustee

R G Holder - Trustee

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

Freehold property	- 2% on cost
Short leasehold	- 20% on cost
Improvements to property	- 2% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 12.5% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

2. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21
	£	£
Fundraising events	11,048	13,634
Shop income	73,321	14,075
Sponsorships	1,115	855
Social lotteries	4,365	-
Commissions received	161	-
Insurance for loss of earnings	25,000	-
	<u>115,010</u>	<u>28,564</u>

3. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Rents received	6,086	5,970
Deposit account interest	2,113	2,924
	<u>8,199</u>	<u>8,894</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/22	31/3/21
	Activity	£	£
Animal fees - dogs	Promoting & Providing Animal Welfare	7,150	2,630
Animal fees - cats	Promoting & Providing Animal Welfare	12,550	6,270
Animal fees - kittens	Promoting & Providing Animal Welfare	6,260	3,480
Animal fees - other	Promoting & Providing Animal Welfare	110	225
Merchandise	Promoting & Providing Animal Welfare	2,628	2,231
Donated Goods	Promoting & Providing Animal Welfare	26	-
Dog/Cat Food Sales	Promoting & Providing Animal Welfare	-	11
		<u>28,724</u>	<u>14,847</u>

5. RAISING FUNDS

Raising donations and legacies

	31/3/22	31/3/21
	£	£
Support costs	14,329	11,852
	<u>14,329</u>	<u>11,852</u>

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Promoting & Providing Animal Welfare	154,500	98,092	252,592
Charity Shop Penrith	-	24,632	24,632
	<u>154,500</u>	<u>122,724</u>	<u>277,224</u>

7. NET INCOME/(EXPENDITURE)

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

	31/3/22 £	31/3/21 £
Depreciation - owned assets	36,769	28,396
Hire of plant and machinery	4,294	2,643
Other operating leases	<u>20,664</u>	<u>10,683</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

The trustees undertake administrative duties in their own time. They are not reimbursed for their time or costs.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/3/22	31/3/21
Employees	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	187,020	-	187,020
Charitable activities			
Promoting & Providing Animal Welfare	14,847	-	14,847
Other trading activities	28,564	-	28,564
Investment income	8,894	-	8,894
Total	239,325	-	239,325
EXPENDITURE ON			
Raising funds	11,852	-	11,852
Charitable activities			
Promoting & Providing Animal Welfare	197,566	-	197,566
Charity Shop Penrith	9,403	-	9,403
Total	218,821	-	218,821
NET INCOME	20,504	-	20,504
RECONCILIATION OF FUNDS			
Total funds brought forward	1,521,429	-	1,521,429
TOTAL FUNDS CARRIED FORWARD	1,541,933	-	1,541,933

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Improvements to property £	Plant and machinery £
COST				
At 1 April 2021	629,570	-	418,347	32,389
Additions	-	7,795	18,814	33,185
	<u>629,570</u>	<u>7,795</u>	<u>437,161</u>	<u>65,574</u>
At 31 March 2022	<u>629,570</u>	<u>7,795</u>	<u>437,161</u>	<u>65,574</u>
DEPRECIATION				
At 1 April 2021	75,546	-	41,138	15,140
Charge for year	12,591	1,559	8,744	12,609
	<u>88,137</u>	<u>1,559</u>	<u>49,882</u>	<u>27,749</u>
At 31 March 2022	<u>88,137</u>	<u>1,559</u>	<u>49,882</u>	<u>27,749</u>
NET BOOK VALUE				
At 31 March 2022	<u>541,433</u>	<u>6,236</u>	<u>387,279</u>	<u>37,825</u>
At 31 March 2021	<u>554,024</u>	<u>-</u>	<u>377,209</u>	<u>17,249</u>
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2021	49,234	8,200	863	1,138,603
Additions	-	-	-	59,794
	<u>49,234</u>	<u>8,200</u>	<u>863</u>	<u>1,198,397</u>
At 31 March 2022	<u>49,234</u>	<u>8,200</u>	<u>863</u>	<u>1,198,397</u>
DEPRECIATION				
At 1 April 2021	46,391	6,254	589	185,058
Charge for year	711	487	68	36,769
	<u>47,102</u>	<u>6,741</u>	<u>657</u>	<u>221,827</u>
At 31 March 2022	<u>47,102</u>	<u>6,741</u>	<u>657</u>	<u>221,827</u>
NET BOOK VALUE				
At 31 March 2022	<u>2,132</u>	<u>1,459</u>	<u>206</u>	<u>976,570</u>
At 31 March 2021	<u>2,843</u>	<u>1,946</u>	<u>274</u>	<u>953,545</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/3/22	31/3/21
		£	£
Trade debtors		8,007	7,597
VAT		8,326	3,259
Prepayments		3,125	-
		<u>19,458</u>	<u>10,856</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/3/22	31/3/21
		£	£
Trade creditors		5,457	3,520
Other creditors		672	1,196
Accruals and deferred income		2,414	3,866
		<u>8,543</u>	<u>8,582</u>

14. MOVEMENT IN FUNDS			Net movement in funds	At 31/3/22
	At 1/4/21	£	£	£
Unrestricted funds				
General fund	1,241,933		39,385	1,281,318
Trustees Reserve	300,000		-	300,000
	<u>1,541,933</u>		<u>39,385</u>	<u>1,581,318</u>
TOTAL FUNDS	<u>1,541,933</u>		<u>39,385</u>	<u>1,581,318</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	330,938	(291,553)	39,385
	<u>330,938</u>	<u>(291,553)</u>	<u>39,385</u>
TOTAL FUNDS	<u>330,938</u>	<u>(291,553)</u>	<u>39,385</u>

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	1,271,429	20,504	(50,000)	1,241,933
Trustees Reserve	250,000	-	50,000	300,000
	<u>1,521,429</u>	<u>20,504</u>	<u>-</u>	<u>1,541,933</u>
TOTAL FUNDS	<u>1,521,429</u>	<u>20,504</u>	<u>-</u>	<u>1,541,933</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	239,325	(218,821)	20,504
	<u>239,325</u>	<u>(218,821)</u>	<u>20,504</u>
TOTAL FUNDS	<u>239,325</u>	<u>(218,821)</u>	<u>20,504</u>

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

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	1,271,429	59,889	(50,000)	1,281,318
Trustees Reserve	250,000	-	50,000	300,000
	<u>1,521,429</u>	<u>59,889</u>	<u>-</u>	<u>1,581,318</u>
TOTAL FUNDS	<u>1,521,429</u>	<u>59,889</u>	<u>-</u>	<u>1,581,318</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	570,263	(510,374)	59,889
	<u>570,263</u>	<u>(510,374)</u>	<u>59,889</u>
TOTAL FUNDS	<u>570,263</u>	<u>(510,374)</u>	<u>59,889</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

14. MOVEMENT IN FUNDS - continued

Designated Funds

Following the financial risks highlighted by the Covid-19 pandemic the trustees increased the Trustees Reserve to £300,000, to provide a safeguard against sustained loss of donations income and/or unforeseen major items of expenditure.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

EDEN ANIMAL RESCUE

England & Wales - Charity number 1117113

Accounts

REGISTERED COMPANY NUMBER: 05735159 (England and Wales)
REGISTERED CHARITY NUMBER: 1117113

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
EDEN ANIMAL RESCUE

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

EDEN ANIMAL RESCUE

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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EDEN ANIMAL RESCUE

Report of the Trustees for the Year Ended 31 March 2021

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 2021. 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).

Eden Animal Rescue has been caring for animals since 1995.

As well as welfare needs and behavioural work, we also pay veterinary bills for annual vaccinations, neutering, any treatment required and micro-chipping for the dogs and cats. While an animal is with us we provide care, companionship and understanding and do all we can to find it a good home.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity objectives are set out in the Memorandum of Association dated 8th November 2006.

- 1 To prevent cruelty to animals and relieve the suffering and distress of all animals in need of care and attention.
- 2 To help neglected or unwanted animals, to arrange for the provision of good homes for them.
- 3 To ensure that the animal is released to an approved home only, to maintain an interest in its welfare and to take the animal back into the care of the Charity if the owner is unable to care for it in a proper manner.
- 4 To ensure that such animals are not euthanised other than on the recommendation and advice of a veterinary surgeon.

Significant activities

To achieve our objectives, we operate our Rescue Centre at Moorlands Head Farm. We believe all animals deserve a chance at finding a home so the charity continues to accept feral cats and dogs with behavioural issues. Many charities will not accept these animals and much time is devoted to our more challenging residents to give them the best chance possible. We remain very proud of our policy in not euthanising animals except after the advice and recommendation of a veterinary surgeon.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2020-21 despite being closed for many months due to the Covid lockdowns we rehomed 165 cats and kittens, 25 dogs and puppies and 10 small furrries like rabbits, guinea pigs and ferrets. But at the same time we took in 189 cats and kittens, 18 dogs and 0 small furrries. They came from diverse backgrounds and with an equally wide range of behaviours and problems to which we had to respond. We continued to make use of Frame, Swift and Partners as our vets and were able to work closely with them to ensure the animals who came to us received the best of care.

FINANCIAL REVIEW

Financial position

The Charity's financial position at the end of the financial period remains sound.

Reserves policy

Our reserve policy was reviewed by the Board of trustees and increased from £250,000 to £300,000. The Reserve Fund's purpose is to ensure the Charity can function for up to one year in an emergency or crisis. This policy was introduced after the Foot & Mouth outbreak in Cumbria. Income essentially dried up at that time and the Charity only just survived.

In addition, work continues on identifying the remainder of our funds into various funding heads, including building improvement and facility support. The Trustees will continue to review the reserve policy amount on an annual basis.

EDEN ANIMAL RESCUE

Report of the Trustees for the Year Ended 31 March 2021

FUTURE PLANS

The Charity is proud of its facility at Moorlands Head Farm which is admired by visitors . It is recognised as having first class facilities for cats and other small animals. The kennels are less attractive and due to planning restrictions, their design has not proved as successful as we could have wished for. The Trustees are keen to get back to work on developing plans to improve them in both the short and the long term following the hiatus caused by the Covid-19 pandemic.

The environmental impact of the charity needs to be considered and the process to achieve a carbon-neutral operation is to be investigated. We aim to review the impact of the solar panels on the cattery on our electricity bills and if successful we would want to expand that scheme.

The Board of Trustees will continue to try and source valuable funds by applying for grants and claiming any funding available from government schemes. We have been beneficiaries of the Governments Corona Virus Small Business grant for our shop in Penrith.

The trustees are planning to develop a 3-year Business Plan to reflect the changed environment, which includes revising and revamping our on-line presence, looking to develop our operations at the centre and revisiting the issue of the kennels and our other facilities, suspended at the end of March 2020.

The Trustees are keen to widen the support of the Charity through increasing membership, volunteering and attracting more people to think about becoming Trustees.

Financial Impact by Covid 19

The charity's financial position remains healthy. Although, we lost most of our income from fundraising events and all the regular income streams, we had an increase of donations, receiving various one-off payments by our supporters.

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.

The Trustees are elected each year at the AGM by the members and the charity is administered and managed by them. The trustees meet regularly and are responsible for managing such areas as finance, staffing, risk management and development of the charity. Responsibility for the day to day operation of the rescue centre is delegated to the Centre Manager with the support of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05735159 (England and Wales)

Registered Charity number

1117113

Registered office

17-19 Market Street
Kirkby Stephen
Cumbria
CA17 4QS

EDEN ANIMAL RESCUE

**Report of the Trustees
for the Year Ended 31 March 2021**

Trustees

Mrs C M Holland (resigned 1/2/21)
Mrs J Whitfield
C W Cheetham
Mrs F V Flower
R G Holder
D H Simmons
Mrs M J Scott (appointed 23/10/20)

Independent Examiner

John Andrew FCA
ICAEW
John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

Approved by order of the board of trustees on 19 July 2021 and signed on its behalf by:

C W Cheetham - Trustee

**Independent Examiner's Report to the Trustees of
Eden Animal Rescue**

Independent examiner's report to the trustees of Eden Animal Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

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.

John Andrew FCA
ICAEW
John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

19 July 2021

EDEN ANIMAL RESCUE

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted fund £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		187,020	-	187,020	268,217
Charitable activities					
Promoting & Providing Animal Welfare	4	14,847	-	14,847	31,820
Other trading activities	2	28,564	-	28,564	57,535
Investment income	3	8,894	-	8,894	8,083
Total		<u>239,325</u>	-	<u>239,325</u>	<u>365,655</u>
EXPENDITURE ON					
Raising funds	5	11,852	-	11,852	11,878
Charitable activities					
Promoting & Providing Animal Welfare	6	197,566	-	197,566	138,992
Charity Shop Penrith		9,403	-	9,403	83,642
Total		<u>218,821</u>	-	<u>218,821</u>	<u>234,512</u>
NET INCOME		<u>20,504</u>	-	<u>20,504</u>	<u>131,143</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,521,429</u>	-	<u>1,521,429</u>	<u>1,390,286</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,541,933</u></u>	<u><u>-</u></u>	<u><u>1,541,933</u></u>	<u><u>1,521,429</u></u>

The notes form part of these financial statements

EDEN ANIMAL RESCUE

**Statement of Financial Position
31 March 2021**

	Notes	Unrestricted funds £	Restricted fund £	31/3/21 Total funds £	31/3/20 Total funds £
FIXED ASSETS					
Tangible assets	12	953,545	-	953,545	968,842
CURRENT ASSETS					
Debtors	13	10,856	-	10,856	6,959
Cash at bank and in hand		586,114	-	586,114	551,950
		<u>596,970</u>	-	<u>596,970</u>	<u>558,909</u>
CREDITORS					
Amounts falling due within one year	14	(8,582)	-	(8,582)	(6,322)
NET CURRENT ASSETS		<u>588,388</u>	-	<u>588,388</u>	<u>552,587</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,541,933</u>	-	<u>1,541,933</u>	<u>1,521,429</u>
NET ASSETS		<u>1,541,933</u>	-	<u>1,541,933</u>	<u>1,521,429</u>
FUNDS					
Unrestricted funds	15			<u>1,541,933</u>	<u>1,521,429</u>
TOTAL FUNDS				<u>1,541,933</u>	<u>1,521,429</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Statement of Financial Position - continued
31 March 2021

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 19 July 2021 and were signed on its behalf by:

C W Cheetham - Trustee

R G Holder - Trustee

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

Freehold property	- 2% on cost
Improvements to property	- 2% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 12.5% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. OTHER TRADING ACTIVITIES

	31/3/21	31/3/20
	£	£
Fundraising events	13,634	21,166
Shop income	14,075	32,995
Sponsorships	855	2,120
Social lotteries	-	1,254
	<u>28,564</u>	<u>57,535</u>

3. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Rents received	5,970	5,496
Deposit account interest	2,924	2,587
	<u>8,894</u>	<u>8,083</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/21	31/3/20
	Activity	£	£
Animal fees - dogs	Promoting & Providing Animal Welfare	2,630	9,900
Animal fees - cats	Promoting & Providing Animal Welfare	6,270	11,330
Animal fees - kittens	Promoting & Providing Animal Welfare	3,480	9,540
Animal fees - other	Promoting & Providing Animal Welfare	225	685
Merchandise	Promoting & Providing Animal Welfare	2,231	201
Dog/Cat Food Sales	Promoting & Providing Animal Welfare	11	164
		<u>14,847</u>	<u>31,820</u>

5. RAISING FUNDS

Raising donations and legacies

	31/3/21	31/3/20
	£	£
Support costs	11,852	11,878
	<u>11,852</u>	<u>11,878</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Promoting & Providing Animal Welfare	119,401	78,165	197,566
Charity Shop Penrith	-	9,403	9,403
	<u>119,401</u>	<u>87,568</u>	<u>206,969</u>

7. SUPPORT COSTS

	Management £	Finance £	Shop £	Governance costs £	Totals £
Raising donations and legacies	11,852	-	-	-	11,852
Promoting & Providing Animal Welfare	70,475	1,259	-	6,431	78,165
Charity Shop Penrith	-	-	8,806	597	9,403
	<u>82,327</u>	<u>1,259</u>	<u>8,806</u>	<u>7,028</u>	<u>99,420</u>

Activity	Basis of allocation
Management	Time spent by staff and directors
Finance	Time spent by staff and directors
Shop	Direct attributable shop expenses
Governance costs	Fees attributable to relevant activity

8. NET INCOME/(EXPENDITURE)

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

	31/3/21 £	31/3/20 £
Depreciation - owned assets	28,396	28,351
Hire of plant and machinery	2,643	3,650
Other operating leases	<u>10,683</u>	<u>10,683</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

The trustees undertake administrative duties in their own time. They are not reimbursed for their time or costs.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/3/21	31/3/20
Employees	8	7
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	268,217	-	268,217
Charitable activities			
Promoting & Providing Animal Welfare	31,820	-	31,820
Other trading activities	57,535	-	57,535
Investment income	8,083	-	8,083
Total	<u>365,655</u>	<u>-</u>	<u>365,655</u>
EXPENDITURE ON			
Raising funds	11,878	-	11,878
Charitable activities			
Promoting & Providing Animal Welfare	138,992	-	138,992
Charity Shop Penrith	83,642	-	83,642
Total	<u>234,512</u>	<u>-</u>	<u>234,512</u>
NET INCOME	<u>131,143</u>	<u>-</u>	<u>131,143</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	1,390,286	-	1,390,286
TOTAL FUNDS CARRIED FORWARD	<u>1,521,429</u>	<u>-</u>	<u>1,521,429</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2020	629,570	412,464	25,173
Additions	-	5,883	7,216
At 31 March 2021	<u>629,570</u>	<u>418,347</u>	<u>32,389</u>
DEPRECIATION			
At 1 April 2020	62,955	32,770	9,390
Charge for year	12,591	8,368	5,750
At 31 March 2021	<u>75,546</u>	<u>41,138</u>	<u>15,140</u>
NET BOOK VALUE			
At 31 March 2021	<u>554,024</u>	<u>377,209</u>	<u>17,249</u>
At 31 March 2020	<u>566,615</u>	<u>379,694</u>	<u>15,783</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2020	49,234	8,200	863	1,125,504
Additions	-	-	-	13,099
At 31 March 2021	<u>49,234</u>	<u>8,200</u>	<u>863</u>	<u>1,138,603</u>
DEPRECIATION				
At 1 April 2020	45,444	5,605	498	156,662
Charge for year	947	649	91	28,396
At 31 March 2021	<u>46,391</u>	<u>6,254</u>	<u>589</u>	<u>185,058</u>
NET BOOK VALUE				
At 31 March 2021	<u>2,843</u>	<u>1,946</u>	<u>274</u>	<u>953,545</u>
At 31 March 2020	<u>3,790</u>	<u>2,595</u>	<u>365</u>	<u>968,842</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade debtors	7,597	95
VAT	3,259	6,864
	<u>10,856</u>	<u>6,959</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade creditors	3,520	5,426
Other creditors	1,196	-
Accruals and deferred income	3,866	896
	<u>8,582</u>	<u>6,322</u>

15. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
Unrestricted funds				
General fund	1,271,429	20,504	(50,000)	1,241,933
Trustees Reserve	250,000	-	50,000	300,000
	<u>1,521,429</u>	<u>20,504</u>	<u>-</u>	<u>1,541,933</u>
TOTAL FUNDS	<u>1,521,429</u>	<u>20,504</u>	<u>-</u>	<u>1,541,933</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	239,325	(218,821)	20,504
	<u>239,325</u>	<u>(218,821)</u>	<u>20,504</u>
TOTAL FUNDS	<u>239,325</u>	<u>(218,821)</u>	<u>20,504</u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	1,190,286	131,143	(50,000)	1,271,429
Trustees Reserve	200,000	-	50,000	250,000
	<u>1,390,286</u>	<u>131,143</u>	<u>-</u>	<u>1,521,429</u>
TOTAL FUNDS	<u><u>1,390,286</u></u>	<u><u>131,143</u></u>	<u><u>-</u></u>	<u><u>1,521,429</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	365,655	(234,512)	131,143
	<u>365,655</u>	<u>(234,512)</u>	<u>131,143</u>
TOTAL FUNDS	<u><u>365,655</u></u>	<u><u>(234,512)</u></u>	<u><u>131,143</u></u>

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

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	1,190,286	151,647	(100,000)	1,241,933
Trustees Reserve	200,000	-	100,000	300,000
	<u>1,390,286</u>	<u>151,647</u>	<u>-</u>	<u>1,541,933</u>
TOTAL FUNDS	<u><u>1,390,286</u></u>	<u><u>151,647</u></u>	<u><u>-</u></u>	<u><u>1,541,933</u></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	604,980	(453,333)	151,647
	<u>604,980</u>	<u>(453,333)</u>	<u>151,647</u>
TOTAL FUNDS	<u><u>604,980</u></u>	<u><u>(453,333)</u></u>	<u><u>151,647</u></u>

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

15. MOVEMENT IN FUNDS - continued

Designated Funds

Following the financial risks highlighted by the Covid-19 pandemic the trustees increased the Trustees Reserve to £300,000, to provide a safeguard against sustained loss of donations income and/or unforeseen major items of expenditure.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

EDEN ANIMAL RESCUE

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	139,282	54,741
Gift aid	7,346	7,952
Legacies	7,033	156,775
Grants	25,749	19,900
Membership subscriptions	1,278	1,720
Fund matching	1,005	742
Street collections	242	1,454
Bag packs	-	6,613
Jenny Whitfield cards	1,462	7,718
Collecting boxes	3,623	7,223
Funeral collections	-	3,379
	187,020	268,217
Other trading activities		
Fundraising events	13,634	21,166
Shop income	14,075	32,995
Sponsorships	855	2,120
Social lotteries	-	1,254
	28,564	57,535
Investment income		
Rents received	5,970	5,496
Deposit account interest	2,924	2,587
	8,894	8,083
Charitable activities		
Animal fees - dogs	2,630	9,900
Animal fees - cats	6,270	11,330
Animal fees - kittens	3,480	9,540
Animal fees - other	225	685
Merchandise	2,231	201
Dog/Cat Food Sales	11	164
	14,847	31,820
Total incoming resources	239,325	365,655
EXPENDITURE		
Charitable activities		
Wages	85,340	68,274
Carried forward	85,340	68,274

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EDEN ANIMAL RESCUE

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	31/3/21 £	31/3/20 £
Charitable activities		
Brought forward	85,340	68,274
Pensions	834	531
Staff Training	-	212
Dog Training	360	1,705
Clothing	218	43
Room Hire/Consumables	30	2,169
Animal food & supplies Cat food	55	1,066
Dog food	644	2,338
Cat litter	1,249	2,407
Other food	62	88
Non-food consumables	57	335
Veterinary costs	30,157	49,036
Micro chipping	395	1,351
	<hr/>	<hr/>
	119,401	129,555
Support costs		
Management		
Wages	15,527	15,556
Pensions	280	283
Hire of plant and machinery	2,643	3,650
Equipment Leasing	4,183	4,183
Rates and water	5,485	5,360
Insurance	3,880	3,858
Light and heat	7,367	9,766
Telephone & Broadband	2,648	2,720
Postage and stationery	569	684
Advertising	2,726	212
Sundries	-	29
Subscription	207	125
Repairs and renewals	2,922	5,587
Cleaning and waste disposal	1,216	762
Health and safety	1,904	1,472
Consumables	175	283
Travelling	-	268
Motor expenses	1,895	1,843
Room hire - meetings	-	60
Computer running cost	304	339
Depn of freehold property	12,591	12,591
Depn of improvements to property	8,368	8,249
Depn of plant & machinery	5,750	5,261
Depn of fixtures & fittings	947	1,263
Depn of motor vehicles	649	865
Depn of computer equipment	91	122
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	82,327	85,391
Finance		
Bank charges	1,259	1,241

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EDEN ANIMAL RESCUE

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31/3/21	31/3/20
	£	£
Finance		
Shop		
Rent	6,500	6,500
Rates and water	295	287
Insurance	404	368
Light and heat	616	656
Telephone	703	540
Repairs and maintenance	220	1,076
Sundry expenses	68	104
	<hr/>	<hr/>
	8,806	9,531
Governance costs		
Accountancy and legal fees	7,028	8,794
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Total resources expended	218,821	234,512
	<hr/>	<hr/>
Net income	20,504	131,143
	<hr/> <hr/>	<hr/> <hr/>

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