

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

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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 furries 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 furries. 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>-</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>-</u>	<u>604,748</u>	<u>588,388</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,581,318</u>	<u>-</u>	<u>1,581,318</u>	<u>1,541,933</u>
NET ASSETS		<u>1,581,318</u>	<u>-</u>	<u>1,581,318</u>	<u>1,541,933</u>
FUNDS	14				
Unrestricted funds				<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.

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

	Activity	31/3/22	31/3/21
		£	£
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	<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	629,570	7,795	437,161	65,574
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	88,137	1,559	49,882	27,749
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	49,234	8,200	863	1,198,397
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	47,102	6,741	657	221,827
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

	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>

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 1/4/20 £	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.