

**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**

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

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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 furries 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 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 2023**

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**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**

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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**

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**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

		Unrestricted funds £	Restricted fund £	31/3/23 Total funds £	31/3/22 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	990,656	9,325	999,981	179,005
<b>Charitable activities</b>					
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
<b>Total</b>		<u>1,160,999</u>	<u>9,325</u>	<u>1,170,324</u>	<u>330,938</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	17,473	83	17,556	14,329
<b>Charitable activities</b>					
Promoting & Providing Animal Welfare	8	304,112	1,992	306,104	252,592
Charity Shop Penrith		29,370	-	29,370	24,632
<b>Total</b>		<u>350,955</u>	<u>2,075</u>	<u>353,030</u>	<u>291,553</u>
<b>NET INCOME</b>		810,044	7,250	817,294	39,385
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,581,318	-	1,581,318	1,541,933
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	14	982,466	6,619	989,085	976,570
<b>CURRENT ASSETS</b>					
Debtors	15	28,641	-	28,641	19,458
Cash at bank and in hand		1,384,913	631	1,385,544	593,833
		<u>1,413,554</u>	<u>631</u>	<u>1,414,185</u>	<u>613,291</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(4,658)	-	(4,658)	(8,543)
<b>NET CURRENT ASSETS</b>		<u>1,408,896</u>	<u>631</u>	<u>1,409,527</u>	<u>604,748</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,391,362</u>	<u>7,250</u>	<u>2,398,612</u>	<u>1,581,318</u>
<b>NET ASSETS</b>		<u>2,391,362</u>	<u>7,250</u>	<u>2,398,612</u>	<u>1,581,318</u>
<b>FUNDS</b>	17				
Unrestricted funds				2,391,362	1,581,318
Restricted funds				<u>7,250</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>2,398,612</u>	<u>1,581,318</u>

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**

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

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

<b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
	31/3/23	31/3/22	
	£	£	
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	817,294	39,385	
<b>Adjustments for:</b>			
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)	
<b>Net cash provided by operations</b>	<u>834,673</u>	<u>65,400</u>	
<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
<b>Net cash</b>			
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>
<b>Total</b>	<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.

**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	<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
	<u>10,011</u>	<u>8,199</u>

### 6. INCOME FROM CHARITABLE ACTIVITIES

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

### 7. RAISING FUNDS

#### Raising donations and legacies

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

### 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
	<u>194,749</u>	<u>140,725</u>	<u>335,474</u>

# 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	<u>16,234</u>	<u>20,664</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	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	179,005	-	179,005
<b>Charitable activities</b>			
Promoting & Providing Animal Welfare	28,724	-	28,724
Other trading activities	115,010	-	115,010
Investment income	8,199	-	8,199
<b>Total</b>	<u>330,938</u>	<u>-</u>	<u>330,938</u>
<b>EXPENDITURE ON</b>			
Raising funds	14,329	-	14,329
<b>Charitable activities</b>			
Promoting & Providing Animal Welfare	252,592	-	252,592
Charity Shop Penrith	24,632	-	24,632
<b>Total</b>	<u>291,553</u>	<u>-</u>	<u>291,553</u>
<b>NET INCOME</b>	39,385	-	39,385
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,541,933	-	1,541,933
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,581,318</u></u>	<u><u>-</u></u>	<u><u>1,581,318</u></u>



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

**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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
Fund relating to Restricted Grants	-	7,250	7,250
	<u>1,581,318</u>	<u>817,294</u>	<u>2,398,612</u>
<b>TOTAL FUNDS</b>			
	<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 £
<b>Unrestricted funds</b>			
General fund	1,160,999	(350,955)	810,044
<b>Restricted funds</b>			
Fund relating to Restricted Grants	9,325	(2,075)	7,250
	<u>1,170,324</u>	<u>(353,030)</u>	<u>817,294</u>
<b>TOTAL FUNDS</b>			
	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	330,938	(291,553)	39,385
	<u>330,938</u>	<u>(291,553)</u>	<u>39,385</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
Fund relating to Restricted Grants	-	7,250	7,250
	<u>-</u>	<u>7,250</u>	<u>7,250</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1,491,937	(642,508)	849,429
<b>Restricted funds</b>			
Fund relating to Restricted Grants	9,325	(2,075)	7,250
<b>TOTAL FUNDS</b>	<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.