ANIMAL CONCERN CUMBRIA

England & Wales · Charity number 1161354

Details

Status	Registered
Legal form	CIO
Registered	2015-04-21
Register	View on the Charity Commission register

Contact

Address	Animal Concern Cumbria The Mary Irwin Centre Egremont Cumbria CA22 2UA
Phone	07712330829
Email	CONTACT@ANIMALCONCERNCUMBRIA.ORG
Website	www.animalconcerncumbria.org

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS AND TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS.

Activities: We are an animal rescue and rehoming charity, operating within and around Cumbria. We aim to help neglected or unwanted animals, and to arrange for the provision of good homes for them. It is our policy never to put down an animal except where legally required or on the advice of a veterinary surgeon.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

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Geography

- Cumbria
- Lancashire
- North Yorkshire
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£141,973	£337,947	-	-
2023-12-31	£583,982	£323,258	£2,865,677	10
2022-12-31	£80,613	£152,801	-	-
2021-12-31	£873,251	£152,686	£2,677,366	5
2020-12-31	£1,250,588	£188,008	£1,956,801	6

Trustees

Name	Role	Appointed
Jennifer McGill	Chair	2018-01-14
David Hallett		2018-11-04
Ian Hodgson		2018-11-04
Margaret Janice Heaslip		2016-06-12

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ANIMAL CONCERN CUMBRIA

England & Wales - Charity number 1161354

Accounts

Charity number: 1161354

ANIMAL CONCERN CUMBRIA

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ArmstrongWatson®

Accountants, Business & Financial Advisers

ANIMAL CONCERN CUMBRIA

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ANIMAL CONCERN CUMBRIA

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	D Hallett I Hodgson J Heaslip J McGill
Charity registered number	1161354
Principal office	The Mary Irwin Centre Marlsborough Lonning Egremont Cumbria CA22 2UA
Accountants	Armstrong Watson LLP Chartered Accountants James Watson House Montgomery Way Rosehill Carlisle CA1 2UU

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2024 to 31 December 2024.

The charity is governed by the constitution document which is based upon the Charity Commission's model for a Charitable Incorporated Organisation. The activities of the charity are overseen by the Board of Trustees, none of whom receive any remuneration. Day to day operations, are managed by the CEO, and activities are undertaken by the staff at the Mary Irwin Centre supported by volunteers. The Trustees acknowledge their responsibilities in respect of the ongoing stewardship of the charity, and the preparation for preparing and approving both this report and the financial statements.

Objectives and activities

a. Policies and objectives

Deliver a sustainable and effective animal rehoming facility and support for companion animals in need.

Animal Concern Cumbria promotes humane behaviour towards all animals: we encourage and demonstrate kindness and suppress cruelty and offer support for the welfare of all animals in need of care and protection. Through our adoption program we continued to extend help, to all companion animals where they can no longer be cared for in their current homes, have been neglected, are unwanted or abandoned.

The Trustees, staff, and volunteers continued their endeavours to deliver our objects and throughout 2023 achieved this through the following activities, partnerships, and work.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Objectives and activities (continued)

b. Strategies for achieving objectives

Animal welfare lies at the heart of our charitable work.

We carefully follow the guidelines which are set out by the ADCH to ensure our animal welfare needs and facilities are in line with national expectations.

Animal welfare is at the core of our charity. Taking a proactive approach towards sustainable solutions to tackling the consequences of companion abandonment and rehoming, animal ownership and to providing our community with added value from this is an essential objective.

We aim to continue to build, maintain and develop strong relationships with our community through links with schools, organisations, agencies, business, and individuals to enable us to continue to promote our animal care work; to reach wider audiences, to promote positive animal ownership and welfare, and to develop greater opportunities for learning, up-skilling employees, and extend community experiences through volunteering.

This year saw changes to the strategic plan following the completion of our new kennel build activities. This led us to review our financial aims and developments. We have maintained our staffing levels ensuring that we employ sufficient suitably qualified people to meet the aims of the charity as well as continue to care for the animals. We are focussed on delivering animal welfare support, based on local needs. We continue with our own neutering scheme targeting male cats and supporting the spay neuter and release scheme for feral cat colonies within the local area.

Our plans for financing our aims and principles are outlined in the strategic plan. Our financing strategy will continue to ensure that our core work is sustained, our objects are met and that we make effective use of all financial support received.

As with many other organisations working within this sector Animal Concern Cumbria has faced numerous challenges throughout 2024. Generous legacies have meant that we have been able to continue our work within the community providing affordable vet care and a place where we can educate the community on better health care for their companion animals. Animal Concern Management Team welcomed the completion of our new environmentally sustainable and cost effective, functional and modern facilities. The Board of Trustees are confident that the future of Animal Concern Cumbria and its ability to continue serving the community and its animals in need, is sound.

c. Activities undertaken to achieve objectives

Provide a 'matching' service of companion animals to new owners - appropriate match to lifestyle, offering guidance and support to potential adopters enabling them to make informed choices when seeking a companion animal to join their life.

We offer guidance and advice to owners on managing their companion animals' behaviours, to enable a permanent enriching relationship, and guidance and advice to the public on the appropriate care and responsible ownership of companion animals.

At our rehoming centre, the charity provides a secure, safe, and caring shelter to domestic animals coming to us to be rehomed. Our team of Animal Care Staff support animals into their new safe, caring forever homes through adoption and our home-to-home facility.

We continue to support animals in need of medical/clinical care and through our Peppa's Pot offer emergency help and financial support.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for the public benefit

Where needed, support is extended, to the public facing difficult circumstances, and challenging times, particularly to those in vulnerable situations, to enable them to retain their pets.

At our Egremont Centre we offer a range of volunteering opportunities to the public. Opportunities are also available to students and young people unable to access mainstream education and work experience, to enhance their skill development, experience, social interaction, and wellbeing.

Through our fundraising activities at public events, our team of volunteers engage directly with the public to promote our work, including promoting Peppa's Pot emergency support funding, a neutering scheme, in addition to fundraising opportunities such as Sum up donations.

Achievements and performance

a. Main achievements of the Charity

In 2024, Animal Concern Cumbria successfully re-homed 62 Cats and 17 dogs along with various other animals including a bearded dragon and two terrapins. We have successfully completed the build of our state of the art nine-unit kennel block and opened this to new intake. This has enabled us to rehome more dogs than the previous year.

We have worked with the RSPCA to complete a free cat microchipping event which was successful along with a trap neuter release programme. This is to control the colonies of feral cats. Our staff were able to assist a family when their house exploded. Staff completed searches, rescued the cats and were able to support in their care until their owner was released from hospital. We have also helped other families in difficult circumstances.

b. Performance

In December 2024, our CEO of six- years left her post to pursue other interests. This has meant the charity has entered a period of restructuring.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is our policy to hold a sufficient level of reserves to enable operating activities to be supported, taking account of potential risks and contingencies, that may arise from time to time. The unrestricted reserves are held to meet the financial risks associated with the potential contingencies and uncertainties, relating to, the charity's operating activities. The Trustees consider that, at a minimum, sufficient reserves must be retained to cover costs of at least 36 months operation of the Mary Irwin Centre and charity activities which is estimated to be £400,000 per annum, or £1,200,000 for the 36-month period.

At, 31 December 2024, this target has been met, and the Trustees are satisfied with the level of reserves held.

c. Deficit

The Charity made a deficit of £195,974 (2023 - surplus of £260,724). Reserves brought forward totalled £2,865,677 and following the deficit there were reserves of £2,669,703 carried forward, all of which were unrestricted.

Structure, governance and management

a. Constitution

Animal Concern Cumbria is a registered charity, number 1161354, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the members of the board of Trustees and signed on their behalf by:

D Hallett
Trustee
Date: 19/9/2025

I Hodgson
Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

D Hallett
Trustee
Date: 19/9/2025

I Hodgson
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of Animal Concern Cumbria ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Karen Rae Dated: 19/09/2025

Karen Rae FCCA DChA

Armstrong Watson LLP
James Watson House, Carlisle, CA1 2UU

ANIMAL CONCERN CUMBRIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	-	**118,523**	**118,523**	*558,233*
Other trading activities	4	-	**2,273**	**2,273**	*6,861*
Investments	5	-	**21,177**	**21,177**	*18,888*
Total income		-	**141,973**	**141,973**	*583,982*
Expenditure on:					
Raising funds	6	-	-	-	*1,138*
Charitable activities	7	-	**337,947**	**337,947**	*322,120*
Total expenditure		-	**337,947**	**337,947**	*323,258*
Net (expenditure)/income		-	**(195,974)**	**(195,974)**	*260,724*
Transfers between funds	15	**(14,982)**	**14,982**	-	-
Net movement in funds		**(14,982)**	**(180,992)**	**(195,974)**	*260,724*
Reconciliation of funds:					
Total funds brought forward		**14,982**	**2,850,695**	**2,865,677**	*2,604,953*
Net movement in funds		**(14,982)**	**(180,992)**	**(195,974)**	*260,724*
Total funds carried forward		-	**2,669,703**	**2,669,703**	*2,865,677*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 22 form part of these financial statements.

ANIMAL CONCERN CUMBRIA

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £		2023 £
Fixed assets				
Tangible assets	12	**1,400,399**		*1,195,578*
		1,400,399		*1,195,578*
Current assets				
Debtors	13	**8,446**	*11,008*	
Cash at bank and in hand		**1,281,707**	*1,678,201*	
		1,290,153	*1,689,209*	
Creditors: amounts falling due within one year	14	**(20,849)**	*(19,110)*	
Net current assets		**1,269,304**		*1,670,099*
Total assets less current liabilities		**2,669,703**		*2,865,677*
Total net assets		**2,669,703**		*2,865,677*
Charity funds				
Restricted funds	15	**-**		*14,982*
Unrestricted funds	15	**2,669,703**		*2,850,695*
Total funds		**2,669,703**		*2,865,677*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

D Hallett
Trustee
Date: 19/9/2025

I Hodgson
Trustee

The notes on pages 10 to 22 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

The Charity is an unincorporated public benefit entity and a registered charity in England and Wales.

The principal office is The Mary Irwin Centre, Marlborough Lonning, Egremont, Cumbria, CA22 2UA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Animal Concern Cumbria meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the available cash and the likely requirements for the 12 month period following the date of signing of these financial statements and are content that there is enough avialable funding to sustain the operating requirements for at least the next 12 months therefore these financial statements have been prepared on a going concern basis.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% - 10% straight line
Equipment	- 20% straight line
Assets under construction	- Not depreciated

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations			
Donations	1,876	20,607	**22,483**
Adoption and rehoming fees	-	6,936	**6,936**
	1,876	27,543	**29,419**
Legacies	-	23,604	**23,604**
Grants	-	65,000	**65,000**
Similar incoming resources	-	500	**500**
	-	118,523	**118,523**

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
Donations			
Donations	*6,435*	*8,522*	*14,957*
Adoption and rehoming fees	-	*10,073*	*10,073*
	6,435	*18,595*	*25,030*
Legacies	-	*33,203*	*33,203*
Grants	-	*500,000*	*500,000*
	6,435	*551,798*	*558,233*

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising events	2,258	**2,258**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Income from other trading activities (continued)

Income from fundraising events (continued)

	Unrestricted funds 2023	*Total funds 2023*
	£	*£*
Fundraising events	*6,488*	*6,488*

Income from non charitable trading activities

	Unrestricted funds 2024	**Total funds 2024**
	£	**£**
Sale of donated and purchased goods	15	**15**

	Unrestricted funds 2023	*Total funds 2023*
	£	*£*
Sale of donated and purchased goods	*373*	*373*

5. Investment income

	Unrestricted funds 2024	**Total funds 2024**
	£	**£**
Bank interest received	21,177	**21,177**

	Unrestricted funds 2023	*Total funds 2023*
	£	*£*
Bank interest received	*18,888*	*18,888*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6. Expenditure on raising funds

Costs of raising voluntary income

	Total funds 2024 £
Shop costs	-

	Unrestricted funds 2023 £	*Total funds 2023 £*
Shop costs	*1,138*	*1,138*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Provision of Animal Welfare Services	337,947	**337,947**

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total 2023 £*
Provision of Animal Welfare Services	*8,012*	*314,108*	*322,120*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Provision of Animal Welfare Services	224,949	112,998	**337,947**

	Activities undertaken directly 2023 £	*Support costs 2023 £*	*Total funds 2023 £*
Provision of Animal Welfare Services	*200,888*	*121,232*	*322,120*

Analysis of direct costs

	Total funds 2024 £	*Total funds 2023 £*
Staff costs	**154,979**	*145,625*
Depreciation	**30,686**	*13,947*
Feed and other supplies	**4,521**	*5,733*
Staff training	**3,116**	-
Motor and travel costs	**4,817**	*3,745*
Vet fees	**26,830**	*31,838*
	224,949	*200,888*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	*Total funds 2023 £*
Staff costs	**51,274**	*62,410*
Rent, rates and water	**2,287**	*1,619*
Light and heat	**11,973**	*13,649*
Repairs and maintenance	**25,879**	*20,751*
Insurance	**5,868**	*2,946*
Legal and professional fees	**8,691**	*10,117*
Telephone and postage	**3,050**	*4,481*
Other office costs	**3,066**	*3,433*
Bank charges	**426**	*364*
Expense claims	**484**	*1,462*
	112,998	*121,232*

9. Independent examiner's remuneration

	2024 £	*2023 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**4,500**	*5,250*

10. Staff costs

	2024 £	*2023 £*
Wages and salaries	**194,489**	*195,484*
Social security costs	**7,975**	*8,917*
Contribution to defined contribution pension schemes	**3,789**	*3,634*
	206,253	*208,035*

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	*2023* *No.*
Employees	**9**	*10*

No employee received remuneration amounting to more than £60,000 in either year.

The Charity considers 2 members of staff to be key management personnel and their total employment costs amounted to £51,274 (2023 - £62,410).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 December 2024, expenses totalling £51 were reimbursed to 1 Trustee *(2023 - £270 to 1 Trustee)*. Expenses paid were in relation to reimbursed mileage claims.

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost or valuation			
At 1 January 2024	**1,271,663**	**37,398**	**1,309,061**
Additions	**200,519**	**39,938**	**240,457**
Disposals	**(4,950)**	**(30,612)**	**(35,562)**
At 31 December 2024	**1,467,232**	**46,724**	**1,513,956**
Depreciation			
At 1 January 2024	**77,623**	**35,860**	**113,483**
Charge for the year	**22,867**	**7,819**	**30,686**
On disposals	**-**	**(30,612)**	**(30,612)**
At 31 December 2024	**100,490**	**13,067**	**113,557**
Net book value			
At 31 December 2024	**1,366,742**	**33,657**	**1,400,399**
At 31 December 2023	*1,194,040*	*1,538*	*1,195,578*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	**430**	-
Other debtors	**8,016**	*7,008*
Prepayments and accrued income	**-**	*4,000*
	8,446	*11,008*

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	**8,512**	*8,673*
Other taxation and social security	**6,528**	*4,035*
Other creditors	**818**	*662*
Accruals and deferred income	**4,991**	*5,740*
	20,849	*19,110*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
Designated funds					
Peppa's Pot	-	1,876	(3,766)	14,982	13,092
General funds					
General Funds	2,850,695	140,097	(334,181)	-	2,656,611
Total Unrestricted funds	2,850,695	141,973	(337,947)	14,982	2,669,703
Restricted funds					
Peppa's Pot	14,982	-	-	(14,982)	-
Total of funds	2,865,677	141,973	(337,947)	-	2,669,703

Statement of funds - prior year

	Balance at 1 January 2023 £	*Income £*	*Expenditure £*	*Balance at 31 December 2023 £*
Unrestricted funds				
General Funds	*2,588,394*	*577,548*	*(315,247)*	*2,850,695*
Restricted funds				
Peppa's Pot	*16,559*	*6,435*	*(8,012)*	*14,982*
Total of funds	*2,604,953*	*583,983*	*(323,259)*	*2,865,677*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

15. Statement of funds (continued)

Peppa's Pot serves to ensure that pets are healthy and well cared for by providing funding assistance to individuals encountering financial difficulties when dealing with unexpected medical emergencies, such as accidents. Following a review of the purpose of Peppa's Pot, the Trustees have reclassified this as a designated fund as opposed to a Restricted fund which better reflects the underlying nature of the fund. The balance at 1 January 2024 has been transferred and all income and expenditure in the year has been treated as designated.

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Designated funds	**-**	**1,876**	**(3,766)**	**14,982**	**13,092**
General funds	**2,850,695**	**140,097**	**(334,181)**	**-**	**2,656,611**
Restricted funds	**14,982**	**-**	**-**	**(14,982)**	**-**
	2,865,677	**141,973**	**(337,947)**	**-**	**2,669,703**

Summary of funds - prior year

	Balance at 1 January 2023 £	*Income £*	*Expenditure £*	*Balance at 31 December 2023 £*
General funds	*2,588,394*	*577,548*	*(315,247)*	*2,850,695*
Restricted funds	*16,559*	*6,435*	*(8,012)*	*14,982*
	2,604,953	*583,983*	*(323,259)*	*2,865,677*

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,400,399	**1,400,399**
Current assets	1,290,153	**1,290,153**
Creditors due within one year	(20,849)	**(20,849)**
Total	2,669,703	**2,669,703**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	*Unrestricted funds 2023* £	*Total funds 2023* £
Tangible fixed assets	-	*1,195,578*	*1,195,578*
Current assets	*14,982*	*1,674,227*	*1,689,209*
Creditors due within one year	-	*(19,110)*	*(19,110)*
Total	*14,982*	*2,850,695*	*2,865,677*

18. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,789 (2023 - £3,634). Amounts totalling £818 (2023 - £662) were payable to the fund at the balance sheet date and are included in creditors.

19. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2024.

ANIMAL CONCERN CUMBRIA

England & Wales - Charity number 1161354

Accounts

CHARITY REGISTRATION NUMBER: 1161354

Animal Concern Cumbria

Unaudited Financial Statements

31 December 2023

SAINT & CO
Chartered Accountants
12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

Animal Concern Cumbria

Financial Statements

Year ended 31 December 2023

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Animal Concern Cumbria

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the company for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Animal Concern Cumbria
Charity registration number	1161354
Principal office	The Mary Irwin Centre Marlborough Lonning Egremont CA22 2UA Cumbria
The trustees	
	Mr D Hallett Mr I Hodgson Mrs J Heaslip Ms J McGill
CEO - Lyz Turner-Dow	
Independent examiner	Ian Scott BA(hons), FCA, DChA Saint & Co. 12/13 Church Street Whitehaven Cumbria CA28 7AY

Structure, governance and management

ORGANISATIONAL STRUCTURE AND DECISION MAKING

Animal Concern Cumbria is a long standing animal support charity originally constituted and registered in 1982 under charity number 513091. In 2015 the charity dissolved the original charity and became a Charitable Incorporated Organisation (CIO) registered by the Charity Commission with charity number 1161354. In 2021 the charity adopted a Foundation constitution. The Board of Trustees meets regularly to oversee the proper running of the charity. New trustees are appointed at the discretion of the existing trustees as per the charity constitution. The Chief Executive Officer has responsibility for the day to day operations of the charity and working with the trustees on strategy, compliance, and development of the charity. The trustees consider the charity's aims and activities meet the Commission's requirement for public benefit.

GOVERNANCE

The charity is governed by the constitution document which is based upon the Charity Commission's model for a Charitable Incorporated Organisation. The activities of the charity are overseen by the Board of Trustees, none of whom receive any remuneration. Day to day operations are managed by the CEO and activities are undertaken by the staff at the Mary Irwin Centre supported by volunteers. The trustees acknowledge their responsibilities in respect of the ongoing stewardship of the charity, and the preparation for preparing and approving both this report and the financial statements.

FINANCIAL AND RISK MANAGEMENT

The trustees consider the CIO charity's financial position stays robustly secure, at least in the short to medium term, with reserves adequate to continue to support the ongoing renovation and running costs of the Centre. The trustees have reviewed the sensible level of funds to be held in reserve in case of reduced future income. The principle source of income continues to be from bequests, and trustees are keenly aware of the unpredictability of this funding stream and continue to look at alternative income streams. Charities of a similar nature lean towards high street charity shops and online sales to supplement income; there are also considerations for running animal day care and boarding facilities on a commercial enterprise which supplements rescue income; these are all being assessed to decide if workable for ACC.

Objectives and activities

CHARITY OBJECTIVES

Animal Concern Cumbria promotes humane behaviour towards all animals: we encourage and demonstrate kindness and suppress cruelty and offer support for the welfare of all animals in need of care and protection. Through our adoption program we continued to extend help, to all companion animals where they can no longer be cared for in their current homes, have been neglected, are unwanted or abandoned. We ensure their new homes are the perfect forever home by assessing the homes they will go to, spending time with the new owners, and building a trusting relationship with their new family member giving the new owners the confidence in our staff to ask for help and support, whenever the need.

The Trustees, staff, and volunteers continued their endeavours to deliver our objects and throughout 2023 achieved this through the following activities, partnerships, and work.

Achievements and performance

STRATEGY AND PLANNING

Last year saw changes to the strategic plan following our new build activities. This led us to consider new financial aims and developments for 2023. We continued to increase our staff numbers ensuring that we had sufficient qualified people who could work with us to maintain the aims of the charity as well as continue to care for the animals. We focussed on delivering animal welfare support based on local needs. This has led us to bringing in our own neutering scheme targeting male cats. We continued to support the spay neuter and release scheme for feral cat colonies within the local area. Our plans for financing our aims and principles are outlined in the strategic plan. Our financing strategy will continue to ensure that our core work is maintained and sustained, our objects are met and that we make effective use of all financial support received. As with many other organisations working within this sector Animal Concern Cumbria has faced numerous challenges throughout 2023. We have sought bids for our new kennel block and have secured a contract with Easy Animal Ltd, to provide us with top of the range kennels to ensure we have the best facilities for our lovely residents. Generous legacies have meant that we have been able to look at and plan for work within the community providing affordable vet care and a place where we can educate the community on better health care for their companion animals. The Management Team continue to ensure that new facilities are functional and modern, paying respect to being environmentally sustainable and cost effective. The Board of Trustees are confident in the future of Animal Concern Cumbria and its ability to continue serving the community and its animals in need.

CONTINUING OUR WORK

In 2023 Animal Concern Cumbria (ACC) was faced with the impact of the change in law in respect of the XL Bullies. This meant that a decision had to be taken early on whether we would accept these dogs in, or if we would regretfully decline their entrance into the charity's care.This was agonising for the team at ACC and unfortunately, being a rehoming charity, the decision was made not to allow any XL bully to be admitted to the centre as rehoming them would not be possible. This would have added additional pressure not only for the staff handling these dogs, but the financial pressure we would have had, to comply with the law. We have in place new assessment checks to ensure that no dog is mistakenly refused the support of ACC, as well as ensuring we are not put in a position where we have been left with a possible XL bully. Whilst we continue to push forward with our site development, our staff and volunteers have ensured that our animals in care are looked after and enriched to the highest standard and that any medical issue is dealt with swiftly and accurately and any aftercare is fulfilled. We have successfully continued to support the cat, catch, neuter, and release project of feral colonies in the area. This reduces the spread of disease such as feline flu. We also introduced a new scheme where we offer a voucher for those who can satisfy means tested eligibilities to subsidise neuter and microchipping up to two male cats per household. The owners' contribution is £10 paid to the vet at the time of the appointment. This is in the early stages of release, and we have seen a small number of owners making use of this scheme. Learning for the staff and volunteers continued throughout 2023 with some of our staff going to Battersea Dogs Home for training. Their feedback was very positive, and we will look forward to continuing the opportunities for other staff members as they arise. Our new cat pods have been successful, and we have seen an increased intake in the number of cats and litters of kittens coming in. Kittens are successfully rehomed once old enough. We continue our efforts to support families in the reduction of litters by spaying the queens. Where there are high numbers of un-neutered adult cats in a single household, we work with the families to rehome the older adult cats. This

approach has been successful and moving into 2024 we continue to do this. The charity has continued to support the rehoming and welfare of companion animals through direct home-to-home adoption, fostering and providing temporary care where owners have been admitted into hospital or social care, or emergency accommodation in domestic abuse situations. We have utilised food and equipment donations and food banks to support these animals. Some have been rehomed via our "reverse matching" scheme that links animals with potential adopters already in our system. This reduces time in the adoption process which in turn reduces stress for the animal. We acknowledge the vital work of our fosterers and extend our gratitude to those who at short notice took in puppies/dogs that could not cope with being in kennels. Where we have admitted a difficult dog, some who came to us very scared of the world, we engaged and worked closely with an animal behaviourist to get the best out of dogs. Where we have worked to retrain difficult dogs, they have been successfully re-homed and our staff are gaining confidence every day from the training done and learning passed on from the behaviourist. In addition to the daily work with animals at our rehoming centre, ACC also work as part of a network with other charities where we assist each other in animal/adopter assessments, transporting animals, promoting animals for rehoming, and sharing information. We believe this is an important aspect of our work in supporting not only our associates in other charities, but the wider community. We continue to assist with the cost of veterinary treatments through our Charity's Peppa's Pot scheme - a fund that contributes to veterinary costs for one-off or emergency treatments, where owners are struggling financially. This is funded through several routes including specific donations from the public directly to Peppa's Pot and donations received from our retail outlet collection tins as well as from our regular donators.

ADDED BENEFIT

We continue to build relationships within the community and continue to provide the following:- On site volunteering for those who cannot access mainstream opportunities- Work experience.

- Animal interactions for young people with additional needs who don't attend mainstream school.- Community feral cat catch neuter release scheme.
- Community outreach in schools supporting projects.
- Support within the home where owners are struggling with their pets.- Mentor students who are completing animal care qualifications
- Use of site facilities for off lead play

FUNDRAISING AND DONATIONS

To enable Animal Concern Cumbria to continue to deliver its essential animal care work and associated activities into the future, we must find ways to bring income to the charity. ACC do not currently employ or pay for the services of a professional fundraiser. We look for opportunities to submit bids for fundings, identifying partnerships that deliver benefit to the public and animals along with generating income for ACC. We rely heavily on our volunteers and supporters who raise funds through their own endeavours and activities as well as through wider organised events. We have a wonderful partnership with Pets at Home - Workington, where we continue to be their nominated charity. Through their customers sales, and the fundraising in-store events attended by our volunteers; funds are generated which supports many animal charities including ACC, and donations are made which includes substantial amounts of food items as well as toys, equipment and beds for our animals to enjoy and feel the comfort they deserve. All these incredible and generous people are recognised and acknowledged with our gratitude and appreciation,

through our social media, newsletters, and individual certificates. We continue to go to fundraising events listed below: - Gosforth Show
- Ennerdale Show
- Pets at home weekend sit ins
- A stall outside Podgy Paw's in Keswick
- Cockermouth car boot sale
- Distington Vintage Rally
- Local events in Workington Parks,
- Xmas Lights Switch On, in Workington and Keswick, Podgy Paws Pet Shop, Keswick.

We are extremely grateful to our dedicated team of volunteers who give their time and energy to attend these store events and work on behalf of ACC, without which the charities work would not be as well-known or catered for. In addition to the valiant efforts of individual fundraisers ACC is very grateful and appreciates the retail and public outlets that display our collection tins and encourage the public to donate.

Financial review

FINANCIAL REVIEW
The charity made a surplus during the year of £260,724 (2022 - deficit £72,413). Reserves brought forward totalled £2,604,953 and following the surplus there were reserves of £2,865,677 carried forward of which £14,982 was restricted. After accounting for the above, unallocated reserves available for use by the CIO total £2,850,695.

RESERVES POLICY

Animal Concern Cumbria's reserves policy is to keep a sufficient level of reserves to enable operating activities to be supported, taking account of potential risks and contingencies that may arise from time to time. Animal Concern Cumbria's unrestricted reserves are held to meet the financial risks associated with the potential contingencies and uncertainties relating to the charity's operating activities. The trustees consider that at a minimum sufficient reserve must be retained to cover the costs of at least 36 months operation of the Mary Irwin Centre and charity activities, this is currently estimated to be £400,000 per annum, or £1,200,000 for the period.

The trustees' annual report was approved on 24 May 2024 and signed on behalf of the board of trustees by:

Mr D Hallett
Mr I Hodgson

Trustees

Animal Concern Cumbria

Independent Examiner's Report to the Trustees of Animal Concern Cumbria

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Animal Concern Cumbria ('the company') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the company you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the company's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ian Scott BA(hons), FCA, DChA
Saint & Co.
Independent Examiner

12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

Animal Concern Cumbria

Statement of Financial Activities

Year ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	4	551,799	6,435	**558,233**	75,122
Charitable activities	5	373	–	**373**	158
Other trading activities	6	6,488	–	**6,488**	3,288
Investment income	7	18,888	–	**18,888**	2,652
Total income		577,548	6,435	**583,982**	81,220
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	1,138	–	**1,138**	1,398
Expenditure on charitable activities	9,10	314,109	8,012	**322,120**	152,235
Total expenditure		315,247	8,012	**323,258**	153,633
Net income/(expenditure) and net movement in funds		262,301	(1,577)	**260,724**	(72,413)
Reconciliation of funds					
Total funds brought forward		2,588,394	16,559	**2,604,953**	2,677,366
Total funds carried forward		2,850,695	14,982	**2,865,677**	2,604,953

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Animal Concern Cumbria

Statement of Financial Position

31 December 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	16		1,195,578	1,174,031
Current assets				
Debtors	17	11,008		14,005
Cash at bank and in hand		1,678,201		1,427,812
		1,689,209		1,441,817
Creditors: amounts falling due within one year	18	19,110		10,895
Net current assets			1,670,099	1,430,922
Total assets less current liabilities			2,865,677	2,604,953
Net assets			2,865,677	2,604,953
Funds of the charity				
Restricted funds			14,982	16,334
Unrestricted funds			2,850,695	2,588,619
Total charity funds	21		2,865,677	2,604,953

These financial statements were approved by the board of trustees and authorised for issue on 24 May 2024, and are signed on behalf of the board by:

Mr D Hallett
Trustee

Mr I Hodgson
Trustee

The notes on pages 12 to 22 form part of these financial statements.

Animal Concern Cumbria

Statement of Cash Flows

Year ended 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income/(expenditure)	**260,724**	(72,413)
Adjustments for:		
Depreciation of tangible fixed assets	**13,948**	9,855
Other interest receivable and similar income	**(18,888)**	(2,652)
Accrued (income)/expenses	**(3,629)**	735,560
Changes in:		
Trade and other debtors	**6,997**	32,232
Trade and other creditors	**7,844**	(41,445)
Cash generated from operations	**266,996**	661,137
Interest received	**18,888**	2,652
Net cash from operating activities	**285,884**	663,789
Cash flows from investing activities		
Purchase of tangible assets	**(35,495)**	(328,331)
Net cash used in investing activities	**(35,495)**	(328,331)
Net increase in cash and cash equivalents	**250,389**	335,458
Cash and cash equivalents at beginning of year	**1,427,812**	1,092,354
Cash and cash equivalents at end of year	**1,678,201**	1,427,812

The notes on pages 12 to 22 form part of these financial statements.

Animal Concern Cumbria

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Mary Irwin Centre, Marlborough Lonning, Egremont, CA22 2UA, Cumbria.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The Trustees consider there were no significant judgements in preparing the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The Trustees consider there are no key sources of estimation uncertainty.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	20% straight line

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	8,523	6,435	**14,957**
Adoption & rehoming fees	10,073	–	**10,073**

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Legacies			
Legacies	33,203	–	**33,203**
Grants			
Grants receivable	500,000	–	**500,000**
	551,799	6,435	**558,233**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	14,984	607	15,591
Adoption & rehoming fees	1,110	–	1,110
Legacies			
Legacies	1,171	–	1,171
Grants			
Grants receivable	57,250	–	57,250
	74,515	607	75,122

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Sales of donated and purchased goods	373	**373**	158	158

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	6,488	**6,488**	3,288	3,288

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	18,888	**18,888**	2,652	2,652

8. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	1,138	**1,138**	1,398	1,398

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Provision of Animal Welfare Services	192,876	8,012	**200,888**
Support costs	121,233	–	**121,232**
	314,109	8,012	**322,120**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of Animal Welfare Services	87,049	832	87,881
Support costs	64,354	–	64,354
	151,403	832	152,235

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Provision of Animal Welfare Services	200,888	121,232	**322,120**	152,235

11. Analysis of support costs

	Provision of Animal Welfare Services £	Analysis of support costs £	**Total 2023 £**	Total 2022 £
Staff costs	62,411	–	**62,411**	26,580
Premises	42,398	–	**42,398**	22,562
Communications and IT	4,480	–	**4,480**	2,984
Finance costs	–	11,943	**11,943**	12,228
	109,289	11,943	**121,232**	64,354

12. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	**13,948**	9,855

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**5,250**	5,370

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	**195,484**	86,397
Social security costs	**8,917**	–
Employer contributions to pension plans	**3,634**	2,203
	208,035	88,600

The average head count of employees during the year was 10 (2022: 9).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year there were payments of £270 to trustees as re-imbursement for mileage expenses (2022: NIL).

16. Tangible fixed assets

	Land and buildings £	Equipment £	MI Project £	**Total £**
Cost				
At 1 January 2023	479,107	36,452	758,007	**1,273,566**
Additions	792,556	946	(758,007)	**35,495**
At 31 December 2023	1,271,663	37,398	–	**1,309,061**
Depreciation				
At 1 January 2023	64,078	35,457	–	**99,535**
Charge for the year	13,545	403	–	**13,948**
At 31 December 2023	77,623	35,860	–	**113,483**
Carrying amount				
At 31 December 2023	1,194,040	1,538	–	**1,195,578**
At 31 December 2022	415,029	995	758,007	1,174,031

Capital commitments

	2023 £	2022 £
Contracted for but not provided for in the financial statements	**–**	324,428

There is a commitment in place to complete the building project at the Mary Irwin Centre, the remaining cost at the year end was £324,428.

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	**4,000**	–
Other debtors	**7,008**	14,005
	11,008	14,005

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	**8,671**	2,899
Accruals and deferred income	**5,741**	5,370
Social security and other taxes	**4,036**	2,466
Other creditors	**662**	160
	19,110	10,895

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,634 (2022: £2,203).

20. Government grants

Government grants relates to income received under the Coronavirus Job Retention Scheme.

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	**At 31 December 2023 £**
General funds	2,588,394	577,548	(315,247)	**2,850,695**

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
General funds	2,660,807	80,613	(152,801)	2,588,619

Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	**At 31 December 2023 £**
Restricted Fund	16,559	6,435	(8,012)	**14,982**

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund	16,559	607	(832)	16,334

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	1,180,596	14,982	**1,195,578**
Current Assets	1,689,209	–	**1,689,209**
Creditors less than 1 year	(19,110)	–	**(19,110)**
Net assets	2,850,695	14,982	**2,865,677**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	1,157,697	16,334	1,174,031
Current Assets	1,441,817	–	1,441,817
Creditors less than 1 year	(10,895)	–	(10,895)
Net assets	2,588,619	16,334	2,604,953

23. Analysis of changes in net debt

	At 1 Jan 2023	Cash flows	**At 31 Dec 2023**
	£	£	**£**
Cash at bank and in hand	1,427,812	250,389	**1,678,201**

24. Related parties

There have been no related party transactions during the year.

Animal Concern Cumbria

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

Animal Concern Cumbria

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	**14,957**	15,591
Adoption & rehoming fees	**10,073**	1,110
Legacies	**33,203**	1,171
Grants receivable	**500,000**	57,250
	558,233	75,122
Charitable activities		
Sales of donated and purchased goods	**373**	158
Other trading activities		
Fundraising events	**6,488**	3,288
Investment income		
Bank interest receivable	**18,888**	2,652
Total income	**583,982**	81,220

Animal Concern Cumbria

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023	2022
	£	£
Expenditure		
Costs of other trading activities		
Purchases	**1,138**	1,398
Expenditure on charitable activities		
Wages and salaries	**195,484**	86,397
Employer's NIC	**8,917**	–
Pension costs	**3,634**	2,203
Rates and water	**1,619**	989
Light and heat	**13,649**	3,575
Repairs and maintenance	**20,751**	10,436
Insurance	**2,946**	3,245
Other motor/travel costs	**3,745**	1,861
Legal and professional fees	**10,117**	11,781
Telephone	**4,481**	2,984
Other office costs	**3,433**	4,318
Depreciation	**13,947**	9,855
Bank charges	**364**	215
Vet fees	**33,300**	7,786
Feed and other supplies	**5,733**	6,590
	322,120	152,235
Total expenditure	**323,258**	153,633
Net income/(expenditure)	**260,724**	(72,413)

Animal Concern Cumbria

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023	2022
	£	£
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Purchases of goods for resale	**1,138**	1,398
Costs of other trading activities	**1,138**	1,398
Expenditure on charitable activities		
Provision of Animal Welfare Services		
Activities undertaken directly		
Direct charitable activity - wages/salaries	**136,839**	60,478
Direct charitable activity - employer's NIC	**6,242**	–
Direct charitable activity - pension costs	**2,544**	1,542
Direct charitable activity - other motor/travel costs	**3,745**	1,861
Direct charitable activity - depreciation	**13,947**	9,855
Direct charitable activity - vet fees	**31,838**	7,555
Direct charitable activity -feed and other supplies	**5,733**	6,590
	200,888	87,881
Support costs		
Support charitable activity - wages/salaries	**58,645**	25,919
Support charitable activity - employer's NIC	**2,675**	–
Support charitable activity - pension costs	**1,090**	661
Support charitable activity - rent, rates & water	**1,619**	989
Support charitable activity - light & heat	**13,649**	3,575
Support charitable activity - repairs & maintenance	**20,751**	10,436
Support charitable activity - insurance	**2,946**	3,245
Support charitable activity - legal and professional fees	**10,117**	11,781
Support charitable activity - telephone and postage	**4,481**	2,984
Support charitable activity - other office costs	**3,433**	4,318
Support charitable activity - bank charges	**364**	215
Support charitable activity - expense claims	**1,462**	231
	121,232	64,354
Expenditure on charitable activities	**322,120**	152,235

ANIMAL CONCERN CUMBRIA

England & Wales - Charity number 1161354

Accounts

CHARITY REGISTRATION NUMBER: 1161354

Animal Concern Cumbria

Unaudited Financial Statements

31 December 2022

SAINT & CO
Chartered Accountants
12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

Animal Concern Cumbria

Financial Statements

Year ended 31 December 2022

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Animal Concern Cumbria

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the company for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Animal Concern Cumbria
Charity registration number	1161354
Principal office	The Mary Irwin Centre Marlborough Lonning Egremont CA22 2UA Cumbria
The trustees	
	Mr D Hallett Mr I Hodgson Mrs J Heaslip Ms J McGill
CEO	Lyz Turner-Dow
Independent examiner	Ian Scott BA(hons), FCA, DChA Saint & Co. 12/13 Church Street Whitehaven Cumbria CA28 7AY

Structure, governance and management

ORGANISATIONAL STRUCTURE AND DECISION MAKING

Animal Concern Cumbria is a long standing animal support charity originally constituted and registered in 1982 under charity number 513091. In 2015 the charity dissolved the original charity and became a Charitable Incorporated Organisation (CIO) registered by the Charity Commission with charity number 1161354. In 2021 the charity adopted a Foundation constitution. The Board of Trustees meets regularly to oversee the proper running of the charity. New trustees are appointed at the discretion of the existing trustees as per the charity constitution. The Chief Executive Officer has responsibility for the day to day operations of the charity and working with the trustees on strategy, compliance, and development of the charity. The trustees consider the charity's aims and activities meet the Commission's requirement for public benefit.

GOVERNANCE

The charity is governed by the constitution document which is based upon the Charity Commission's model for a Charitable Incorporated Organisation. The activities of the charity are overseen by the Board of Trustees, none of whom receive any remuneration. Day to day operations are managed by the CEO and activities are undertaken by the staff at the Mary Irwin Centre supported by volunteers. The trustees acknowledge their responsibilities in respect of the ongoing stewardship of the charity, and the preparation for preparing and approving both this report and the financial statements.

FINANCIAL AND RISK MANAGEMENT

The trustees consider the CIO charity's financial position stays robustly secure, at least in the short to medium term, with reserves adequate to continue to support the ongoing renovation and running costs of the Centre. The trustees have reviewed the sensible level of funds to be held in reserve in case of reduced future income. The principle source of income continues to be from bequests, and trustees are keenly aware of the unpredictability of this funding stream and continue to look at alternative income streams. Charities of a similar nature lean towards high street charity shops and online sales to supplement income; there are also considerations for running animal day care and boarding facilities on a commercial enterprise which supplements rescue income; these are all being assessed to decide if workable for ACC.

Objectives and activities

CHARITY OBJECTIVES

Animal Concern Cumbria continues to work on promoting humane behaviour towards all animals: to encourage kindness and suppress cruelty, and to offer support for the welfare of all animals in need of care and protection. We continue to extend help, through our adoption program, to all companion animals where they can no longer be cared for in their current homes, have been neglected, are unwanted or abandoned, by releasing them to assessed and approved new homes. The trustees and staff strive hard to deliver to our objects and in this year we have achieved these through the following activities, partnerships, and our work.

Achievements and performance

STRATEGY AND PLANNING

Having achieved key actions in the strategic plan relating to stabilising the charity, upgrading the rehoming site, improving IT systems, and increasing income activities, The Management Team (Trustees and CEO), have updated their strategic plan.

These plans have a focus on delivering animal welfare support based on local needs. Our plans for financing our aims and principles are outlined in the strategic plan. Our financing strategy will ensure that our core work is maintained and sustained, our objects are met and that we make effective use of all financial support received. As with many other organisations working within this sector Animal Concern Cumbria has faced numerous challenges throughout 2022 as we emerged from the pandemic. We are now well underway with our operations, and recruitment plan, which allows for us to concentrate on the next phase of our development.

Generous legacies and grants have provided us with an opportunity to review and restructure current facilities at the Mary Irwin centre and look to develop schemes to improve our facilities and meet the changing standards required for rehoming animals. The main redevelopment scheme has been completed providing a range of cat pod facilities, a secure cat garden and outside play area - catio; we have also installed a new utility block, indoor training/ dog play arena, meet and greet accommodation, and extensive site works to improve the environment with improved secure off-lead areas.

The Trustees and CEO with our staff continue to develop these new facilities so that they meet all the new standards and those that were outlined in the Government legislative program in The Queens Speech. The Management Team continue to ensure that new facilities are functional and modern, paying respect to being environmentally sustainable and cost effective. A key element of this is the installation of a partial off-grid solution to assist powering the site and increase biodiversity through an extensive solar installation and battery storage.

As we move forward we are seeking planning approval to replace our existing kennels with a new purpose-built kennel block which has been generously funded by a grant from the Samuel & Freda Parkinson Trust.

The Board of Trustees are confident in the future of Animal Concern Cumbria and its ability to continue serving the community and its animals in need.

CONTINUING OUR WORK

Throughout 2022 Animal Concern Cumbria (ACC) continued to face many challenges with the ongoing effects of Covid on our staffing situation, and shortages in trade workers and materials for our rehoming centre rebuild; these issues made working conditions difficult for the staff and volunteers at the centre, but despite these challenges the staff and volunteers showed their dedication and resilience and never failed to deliver quality care, compassion, and support to our community and animals in need. While we awaited the completion of our animal accommodation and facilities the team undertook additional learning and development of their knowledge in animal care; they also built networks with other rescue charities and engaged with social care organisations to link with their clients who had companion animals and needed help. In this year we saw our new cat facilities installed and operational, being immediately full of cats and kittens. Many of these had

been abandoned and barely surviving, having been taken from their mothers far too early, but with tender care and health treatments they survived and were rehomed. We also saw quite an influx of feral cats, again in poor health and which we trapped for neutering and healthcare and when healthy released to good accommodation appropriate to their feral needs. Through all the distractions and difficulties, the charity and team continued to support the rehoming and welfare of companion animals through direct home-to-home adoption, fostering, providing temporary care where owners have been admitted into hospital or social care, through emergency accommodation in domestic abuse situations, and through food and equipment donations and food banks. Some of our animals have been rehomed via our "reverse matching" scheme that links animals with potential adopters already in our system. This reduces time in the adoption process which in turn reduces stress for the animal. We acknowledge the vital work of our fosterers and extend our gratitude to those who at short notice took in puppies/dogs that could not cope with being in kennels. ACC are pleased that we are starting to regain fosterers having lost this support through covid, we are looking to continue developing and increasing this incredible support and enable more animals to avoid entering kennels while awaiting a new permanent home. In addition to the daily work with animals in our rehoming centre, ACC also work as part of a network with other charities where we assist each other in animal/adopter assessments, transporting animals, promoting animals for rehoming, and sharing information. We believe this is an important aspect of our work in supporting our wider community and the animals therein. We also continue to assist with the cost of veterinary treatments through the charity's Peppa's Pot scheme - a fund that contributes to vet costs for one-off or emergency treatments, where owners are struggling financially. To fund this pot, through several routes including specific donations from the public and donations received from our retail outlet collection tins, and regular donators.

ADDED BENEFIT

While the primary focus of ACC is for the wellbeing and care of animals, the work we do and how we deliver it gives opportunities to include the public and for ACC to reach out in the community. Following covid and a period of site shut down for the build project, we are pleased that we have been able to resume relationships with our wider community and provide the following:

- On-site volunteering for individuals and groups that usually can't access mainstream opportunities

- On-site short-term work placements for young students, job seekers and the unemployed

- On-site interactions with cats and dogs for young people excluded from mainstream education

- Outreach into schools supporting year group projects

- In-home hands-on support to companion animal owners struggling with their pet's care

- Community feral cat trapping and abandoned animal rescue

- Mentoring of students studying for animal care qualifications

- On-site use of the external and internal facilities for secure off-lead dog play and exercise

FUNDRAISING AND DONATIONS

In order for Animal Concern Cumbria to deliver its animal care work and associated activities, we must find ways to bring income to the charity. ACC do not employ nor pay for the services of a professional fundraiser. We constantly work at writing bids to fund givers, identifying partnerships that deliver benefit to the public and animals along with generating income for ACC, managing schemes that raise funds for animal care, and build supportive relationships, we also rely on the dedicated work of staff, volunteers and supporters who raise awareness and funds through their own endeavours and activities as well as through wider organised events. Animal Concern Cumbria is very lucky to have fundraisers who are creative and industrious, and come from all aspects of our local and distant community including school pupils holding bingo, raffles, craft sales and entrepreneurial projects; and individuals organising work cake sales, sponsored activities, collecting/giving food donations and, giving their precious time to assist ACC at events.

All of these incredible and generous people are recognised and acknowledged with our gratitude and appreciation, through our social media, newsletters, and individual certificates.

Our team are delighted to get out and about at events for fundraising, animal welfare awareness raising, how the public can support the charity work with animals, volunteering opportunities, and reach people to offer guidance and assistance with their animal companions. Each year we work hard to have a full calendar of attending and supporting regional organised events throughout the year, such as - Ennerdale Show, Gosforth Show, Keswick Christmas Market, Workington Christmas Festival, Cockermouth car boot, and many other annual summer shows, Christmas festivals, street collections, car boot sales.

In 2022 we were delighted to be chosen as the Workington Pets at Home - Community Partner. For many years we have a good relationship with the staff at the store, and in prior years ACC were their Charity of the Year; we are very grateful for their continued belief in our charity and its work. This association, involving P@H staff and ACC volunteers deliver activities and animal related information within the store; raising awareness of ACC and its work, and the P@H services to animals, which generates vital funds for ACC and for the Pets at Home Foundation charity which supports many animal charities across the UK. We are extremely grateful to our dedicated team of volunteers and the staff at P&H Workington who give their time and energy to attend these store events to promote the work of Animal Concern Cumbria.

In addition to the valiant efforts of individual fundraisers ACC is very grateful and appreciates the retail and public outlets that display our collection tins and encourage the public to donate.

All these people are the backbone of the charity and vital to the ongoing care and welfare of animals.

Financial review

FINANCIAL REVIEW

The charity made a deficit during the year of £72,413 (2021 - surplus £720,565). Reserves brought forward totalled £2,677,366 and following the deficit there were reserves of £2,604,953 carried forward of which £16,334 was restricted. After accounting for the above, unallocated reserves available for use by the CIO total £2,588,619.

RESERVES POLICY

Animal Concern Cumbria's reserves policy is to keep a sufficient level of reserves to enable operating activities to be supported, taking account of potential risks and contingencies that may arise from time to time. Animal Concern Cumbria's unrestricted reserves are held to meet the financial risks associated with the potential contingencies and uncertainties relating to the charity's operating activities. The trustees consider that at a minimum sufficient reserve must be retained to cover the costs of at least 24 months operation of the Mary Irwin Centre and charity activities, this is currently estimated to be £300,000

Plans for future periods

The trustees' annual report was approved on 24 May 2023 and signed on behalf of the board of trustees by:

Mr D Hallett
Trustee

Mr I Hodgson
Trustee

Animal Concern Cumbria

Independent Examiner's Report to the Trustees of Animal Concern Cumbria

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Animal Concern Cumbria ('the company') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the company you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the company's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ian Scott BA(hons), FCA, DChA
Saint & Co.
Independent Examiner

12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

24/5/2023

Animal Concern Cumbria

Statement of Financial Activities

Year ended 31 December 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	74,515	607	**75,122**	868,789
Charitable activities	5	158	–	**158**	–
Other trading activities	6	3,288	–	**3,288**	2,400
Investment income	7	2,652	–	**2,652**	2,062
Total income		80,613	607	**81,220**	873,251
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	1,398	–	**1,398**	–
Expenditure on charitable activities	9,10	151,403	832	**152,235**	126,615
Other expenditure	12	–	–	**–**	26,071
Total expenditure		152,801	832	**153,633**	152,686
Net (expenditure)/income and net movement in funds		(72,188)	(225)	**(72,413)**	720,565
Reconciliation of funds					
Total funds brought forward		2,660,807	16,559	**2,677,366**	1,956,801
Total funds carried forward		2,588,619	16,334	**2,604,953**	2,677,366

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

Animal Concern Cumbria

Statement of Financial Position

31 December 2022

	Note	2022 £	2022 £	2021 £
Fixed assets				
Tangible fixed assets	17		1,174,031	855,555
Current assets				
Debtors	18	14,005		796,237
Cash at bank and in hand		1,427,812		1,092,354
		1,441,817		1,888,591
Creditors: amounts falling due within one year	19	10,895		66,780
Net current assets			1,430,922	1,821,811
Total assets less current liabilities			2,604,953	2,677,366
Net assets			2,604,953	2,677,366
Funds of the charity				
Restricted funds			16,334	16,559
Unrestricted funds			2,588,619	2,660,807
Total charity funds	22		2,604,953	2,677,366

These financial statements were approved by the board of trustees and authorised for issue on 31 March 2023, and are signed on behalf of the board by:

Mr D Hallett
Trustee

Mr I Hodgson
Trustee

The notes on pages 11 to 21 form part of these financial statements.

Animal Concern Cumbria

Statement of Cash Flows

Year ended 31 December 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income	**(72,413)**	720,565
Adjustments for:		
Depreciation of tangible fixed assets	**9,855**	12,971
Government grant income	**–**	(1,248)
Other interest receivable and similar income	**(2,652)**	(2,062)
Accrued expenses/(income)	**735,560**	(735,870)
Changes in:		
Trade and other debtors	**32,232**	97,409
Trade and other creditors	**(41,445)**	7,632
Cash generated from operations	**661,137**	99,397
Interest received	**2,652**	2,062
Net cash from operating activities	**663,789**	101,459
Cash flows from investing activities		
Purchase of tangible assets	**(328,331)**	(341,721)
Net cash used in investing activities	**(328,331)**	(341,721)
Cash flows from financing activities		
Government grant income	**–**	1,248
Net cash from financing activities	**–**	1,248
Net increase/(decrease) in cash and cash equivalents	**335,458**	(239,014)
Cash and cash equivalents at beginning of year	**1,092,354**	1,331,368
Cash and cash equivalents at end of year	**1,427,812**	1,092,354

The notes on pages 11 to 21 form part of these financial statements.

Animal Concern Cumbria

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Mary Irwin Centre, Marlborough Lonning, Egremont, CA22 2UA, Cumbria.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The Trustees consider there were no significant judgements in preparing the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The Trustees consider there are no key sources of estimation uncertainty.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. **Accounting policies** *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	20% straight line

3. **Accounting policies** *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	14,984	607	**15,591**
Adoption & rehoming fees	1,110	–	**1,110**

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Legacies			
Legacies	1,171	–	**1,171**
Grants			
Grants receivable	57,250	–	**57,250**
Government grant income	–	–	**–**
	74,515	607	**75,122**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	10,321	1,409	11,730
Adoption & rehoming fees	923	–	923
Legacies			
Legacies	847,888	–	847,888
Grants			
Grants receivable	7,000	–	7,000
Government grant income	1,248	–	1,248
	867,380	1,409	868,789

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Sales of donated and purchased goods	158	**158**	–	–

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	3,288	**3,288**	2,400	2,400

7. Investment income

	Unrestricted Funds 2022 £	**Total Funds 2022 £**	Unrestricted Funds 2021 £	Total Funds 2021 £
Bank interest receivable	2,652	**2,652**	2,062	2,062

8. Costs of other trading activities

	Unrestricted Funds 2022 £	**Total Funds 2022 £**	Unrestricted Funds 2021 £	Total Funds 2021 £
Costs of other trading activities - Shop costs	1,398	**1,398**	–	–

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Provision of Animal Welfare Services	87,049	832	**87,881**
Support costs	64,354	–	**64,354**
	151,403	832	**152,235**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of Animal Welfare Services	71,413	–	71,413
Support costs	55,202	–	55,202
	126,615	–	126,615

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Provision of Animal Welfare Services	87,881	64,354	**152,235**	126,615

11. Analysis of support costs

	Provision of Animal Welfare Services	**Total 2022**	Total 2021
	£	**£**	£
Staff costs	26,580	**26,580**	22,016
Premises	22,562	**22,562**	10,040
Communications and IT	2,984	**2,984**	2,224
Finance costs	12,228	**12,228**	20,922
	64,354	**64,354**	55,202

12. Other expenditure

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Irrecoverable VAT	–	**–**	26,071	26,071

13. Net (expenditure)/income

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	**9,855**	12,971

14. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**5,370**	3,500

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	**86,397**	71,794
Employer contributions to pension plans	**2,203**	1,594
	88,600	73,388

The average head count of employees during the year was 9 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year there were payments of £270 to trustees as re-imbursement for mileage expenses (2021: NIL).

17. Tangible fixed assets

	Land and buildings £	Equipment £	Mary Irwin Project £	**Total £**
Cost				
At 1 January 2022	479,107	36,159	429,969	**945,235**
Additions	–	293	328,038	**328,331**
At 31 December 2022	479,107	36,452	758,007	**1,273,566**
Depreciation				
At 1 January 2022	54,496	35,184	–	**89,680**
Charge for the year	9,582	273	–	**9,855**
At 31 December 2022	64,078	35,457	–	**99,535**
Carrying amount				
At 31 December 2022	415,029	995	758,007	**1,174,031**
At 31 December 2021	424,611	975	429,969	855,555

Capital commitments

	2022 £	2021 £
Contracted for but not provided for in the financial statements	**324,428**	270,000

There is a commitment in place to complete the building project at the Mary Irwin Centre, the remaining cost at the year end was £324,428.

18. Debtors

	2022 £	2021 £
Prepayments and accrued income	–	750,000
Other debtors	**14,005**	46,237
	14,005	796,237

19. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**2,899**	43,926
Accruals and deferred income	**5,370**	19,810
Social security and other taxes	**2,466**	2,716
Other creditors	**160**	328
	10,895	66,780

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,203 (2021: £1,594).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	1,248

Government grants relates to income received under the Coronavirus Job Retention Scheme.

22. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	2,660,807	80,613	(152,801)	**2,588,619**

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	1,941,651	871,842	(152,686)	2,660,807

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2022 £	Income £	Expenditure £	**At 31 December 2022 £**
Restricted Fund	16,559	607	(832)	**16,334**

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Restricted Fund	15,150	1,409	–	16,559

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	1,157,697	16,334	**1,174,031**
Current Assets	1,441,817	–	**1,441,817**
Creditors less than 1 year	(10,895)	–	**(10,895)**
Net assets	2,588,619	16,334	**2,604,953**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	840,405	15,150	855,555
Current Assets	1,887,182	1,409	1,888,591
Creditors less than 1 year	(66,780)	–	(66,780)
Net assets	2,660,807	16,559	2,677,366

24. Analysis of changes in net debt

	At 1 Jan 2022 £	Cash flows £	**At 31 Dec 2022 £**
Cash at bank and in hand	1,092,354	335,458	**1,427,812**

25. Related parties

There have been no related party transactions during the year.

Animal Concern Cumbria

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

Animal Concern Cumbria

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	**15,591**	11,730
Adoption & rehoming fees	**1,110**	923
Legacies	**1,171**	847,888
Grants receivable	**57,250**	7,000
Government grant income	**–**	1,248
	75,122	868,789
Charitable activities		
Sales of donated and purchased goods	**158**	–
Other trading activities		
Fundraising events	**3,288**	2,400
Investment income		
Bank interest receivable	**2,652**	2,062
Total income	**81,220**	873,251

Animal Concern Cumbria

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022	2021
	£	£
Expenditure		
Costs of other trading activities		
Purchases	**1,398**	–
Expenditure on charitable activities		
Wages and salaries	**86,397**	71,794
Pension costs	**2,203**	1,594
Rates and water	**989**	630
Light and heat	**3,575**	1,837
Repairs and maintenance	**10,436**	2,191
Insurance	**3,245**	2,652
Other motor/travel costs	**1,861**	2,089
Legal and professional fees	**11,781**	21,341
Telephone	**2,984**	2,224
Other office costs	**4,318**	2,730
Depreciation	**9,855**	12,971
Bank charges	**215**	246
Vet fees	**7,786**	1,939
Feed and other supplies	**6,590**	2,377
	152,235	126,615
Other expenditure		
Irrecoverable VAT	–	26,071
Total expenditure	**153,633**	152,686
Net (expenditure)/income	**(72,413)**	720,565

Animal Concern Cumbria

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022	2021
	£	£
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Purchases of goods for resale	**1,398**	–
Costs of other trading activities	**1,398**	–
Expenditure on charitable activities		
Provision of Animal Welfare Services		
Wages/salaries	**60,478**	50,256
Pension costs	**1,542**	1,116
Other motor/travel costs	**1,861**	2,089
Legal, admin and professional fees	**–**	665
Depreciation	**9,855**	12,971
Vet fees	**7,555**	1,939
Feed and other supplies	**6,590**	2,377
	87,881	71,413
Support costs		
Support - wages/salaries	**25,919**	21,538
Support - pension costs	**661**	478
Support - rent, rates & water	**989**	630
Support - light & heat	**3,575**	1,837
Support - repairs & maintenance	**10,436**	2,191
Support - insurance	**3,245**	2,652
Support - legal and professional fees	**11,781**	20,676
Support - telephone and postage	**2,984**	2,224
Support - other office costs	**4,318**	2,730
Support - bank charges	**215**	246
Support - expense claims	**231**	–
	64,354	55,202
Expenditure on charitable activities	**152,235**	126,615

ANIMAL CONCERN CUMBRIA

England & Wales - Charity number 1161354

Accounts

Animal Concern Cumbria

Unaudited Financial Statements
31 December 2021

Charity Number: 1161354

Animal Concern Cumbria

Financial Statements

Year ended 31 December 2021

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Animal Concern Cumbria

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the company for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Animal Concern Cumbria
Charity registration number	1161354
Principal office	The Mary Irwin Centre Marlborough Lonning Egremont CA22 2UA Cumbria
The trustees	
	Mr D Hallett Mr I Hodgson Mrs J Heaslip Ms J McGill
CEO - Lyz Turner-Dow	
Independent examiner	Ian Scott BA(hons), FCA, DChA Saint & Co. 12/13 Church Street Whitehaven Cumbria CA28 7AY

Structure, governance and management

ORGANISATIONAL STRUCTURE AND DECISION MAKING

Animal Concern Cumbria is a long standing animal support charity originally constituted and registered in 1982 under charity number 513091. In 2015 the charity dissolved the original charity and became a Charitable Incorporated Organisation (CIO) registered by the Charity Commission with charity number 1161354. In 2021 the charity adopted a Foundation constitution. The Board of Trustees meets regularly to oversee the proper running of the charity. New trustees are appointed at the discretion of the existing trustees as per the charity constitution. The Chief Executive Officer has responsibility for the day to day operations of the charity and working with the trustees on strategy, compliance, and development of the charity. The trustees consider the charity's aims and activities meet the Commission's requirement for public benefit.

GOVERNANCE

The charity is governed by the constitution document which is based upon the Charity Commission's model for a Charitable Incorporated Organisation. The activities of the charity are overseen by the Board of Trustees, none of whom receive any remuneration. Day to day operations are managed by the CEO and activities are undertaken by the staff at the Mary Irwin Centre supported by volunteers. The trustees acknowledge their responsibilities in respect of the ongoing stewardship of the charity, and the preparation for preparing and approving both this report and the financial statements.

FINANCIAL AND RISK MANAGEMENT

The trustees consider the CIO charity's financial position stays robustly secure, at least in the short to medium term, with reserves adequate to continue to support the ongoing renovation and running costs of the Centre. The trustees have reviewed the sensible level of funds to be held in reserve in case of reduced future income. The principle source of income continues to be from bequests, and trustees are keenly aware of the unpredictability of this funding stream and continue to look at alternative income streams. Charities of a similar nature lean towards high street charity shops and online sales to supplement income; there are also considerations for running animal day care and boarding facilities on a commercial enterprise which supplements rescue income; these are all being assessed to decide if workable for ACC.

Objectives and activities

CHARITY OBJECTIVES

This year once again presented many challenges for the charity as the impact of the covid pandemic continued to restrict the charity's ability to operate our daily business and our construction of new animal facilities at our centre near Egremont. However, despite the continued limitations ACC strived to meet its aims of working to promote humane behaviour towards animals: to encourage kindness and suppress cruelty, and to offer support for the welfare of all animals in need of care and protection. In this year we worked tirelessly to meet these aims through a range of activities, including continuing to provide food and vet care to feral cat communities across West Cumbria, actively supporting Trap, Neuter & Release of feral cats; and provision of guidance, advice, and support to pet owners facing issues with their pets' behaviours. In addition, we give our support to Social Services in aiding with animal care where owners are hospitalised, and to community food banks and other animal charities by donating animal food and equipment where there has been financial hardship, including financial support for critical vet care for animals in need. This was funded via our 'Peppa's Pot' fund.

Achievements and performance

STRATEGY AND PLANNING

The Board of Animal Concern Cumbria set several key targets in the strategic plan, including addressing improvements to the facilities of rehoming animals, ensuring the charity constitution aligns with the current and future charity operations, improving and streamlining the operational systems such as IT and charity policy and procedures, ensuring the trustee board are more engaged, involved and equipped for their roles and key decision making, and the recruitment of experienced, motivated and skilled staff to provide the day to day care of animals.

In respect of the charity constitution and following consent from the Charity Commission, a ballot for members approval for the adoption of a new foundation model constitution took place in July 2021. The ballot outcome was unanimous and a formal resolution to adopt the model was made and approved by the Charity Commission. The Foundation Model Constitution took effect on 3rd August 2021.

Throughout the year the target activities in the strategy have been achieved and continue to be an important focus as they establish.

Although the charity 'Friends for Life' Scheme ceased in 2020 we continued to support animals that were already registered in the scheme such as a Shetland pony (Dee Dee) and several cats, dogs, and rabbits all of whom continued to receive care on this scheme. This scheme has now been replaced with Peppa's Pot- a fund that helps support one off veterinary treatment and emergency costs for owners who have financial difficulties, enabling them to keep their pets in their home.

Despite the restrictions of Covid the Trustees continued to hold their meetings remotely via online technology. This allowed the trustees to meet more frequently with focussed meetings and they used this opportunity to update and review its strategy, policies, and procedures in readiness for reopening. Unfortunately, due to Covid issues, the 2019 AGM could not be held publicly, however, the financial accounts were formally approved and submitted to the Charity Commission. The 2020 AGM was delayed then rescheduled due to Covid. The AGM took place in January 2021 and formal accounts for that period were approved and published.

FUNDRAISING AND DONATIONS

The charity's usual fundraising activities were severely affected by covid as events that ACC would have attended were cancelled, which meant we could not see the public face to face to promote our work and seek valuable donation support. However, we extend our gratitude to all those who gave generously and especially to those regularly donate in supp

Over the years we have developed a strong relationship with local stores and Event Organisers within Cumbria. We are extremely grateful to all businesses, stores, outlets, and pubs who kindly display our collection tins and posters for public donations, and to those stores who hold a food donation bin on their premises where animal food can be donated.

One of the good relationships we are very grateful for is with Pets @ Home Workington, where we were delighted to have been selected again as the Workington branch nominated charity of the

year. Being a nominated charity of the year benefits the charity through store fundraising events and opportunities for receiving animal food and/or equipment. In previous years ACC volunteers would usually participate in events with the store staff to support awareness events and fundraising for animal charities, unfortunately due to covid ACC were not able to join the Pets at Home staff team in their valiant fundraising efforts. We extend our grateful thanks and appreciation to the team for continuing with fundraising events which support ACC and many other animal charities.

In this year ACC also received generous legacies which contributed to the major refurbishment of the charity animal rehoming facilities, we were also awarded Grants for a variety of purposes including animal associated equipment and accommodation, and tree/shrubs for screening, for these we are very grateful to Battersea Academy, Samuel & Freda Parkinson Trust, Box Power, and United Utilities/Cumbria Woodland.

We also extend our appreciation and gratitude to our stalwart volunteers who have continued to collect and assist with the distribution of animal food and equipment, as always, their generosity of time is vastly important to ACC and the work of the charity.

NEW BUILD

As with many other organisations working within this sector Animal Concern Cumbria has faced numerous challenges throughout the last few years but it has managed to stay active for animal support and rehoming and it is expected that with the refurbishment of the animal care facilities the charity will continue its work. The Trustees and CEO alongside our staff have worked to develop our ideas for the new facilities ensuring it meets new standards and those that were outlined in the Government legislative program in The Queens Speech 2019. We have all worked to ensure that our new facilities will offer quality, comfortable, friendly, safe, and secure animal accommodation, and ancillary buildings fit for purpose. As part of our strategy, we have planned an environmentally sustainable development which included 'off grid' solutions to power the site and to increase its biodiversity.

The build process has gone through many challenges and delays from securing planning approval to suffering availability of trades and materials. However, we were finally able to secure planning consent in May 2021 and work was underway soon after. Whilst the demolition of the old buildings on the Mary Irwin site meant we had to halt the intake of animals onto site, the charity developed a Home-to-Home approach whereby if it was possible, animals awaiting rehoming were supported in their original home whilst a suitable adoptive home was found. The approach was having many positive results; being less stressful for the animals involved and cost effective such that trustees consider it to the main thrust of rehoming in the future.

Financial review

FINANCIAL REVIEW

The charity made a surplus during the year of £720,565 (2020 - surplus £1,062,580). Reserves brought forward totalled £1,956,801 and following the surplus there were reserves of £2,677,366 carried forward of which £16,559 was restricted. After accounting for the above, unallocated reserves available for use by the CIO total £2,660,807

RESERVES POLICY

Animal Concern Cumbria's reserves policy is to keep a sufficient level of reserves to enable operating activities to be supported, taking account of potential risks and contingencies that may arise from time to time. Animal Concern Cumbria's unrestricted reserves are held to meet the financial risks associated with the potential contingencies and uncertainties relating to the charity's operating activities. The trustees consider that at a minimum sufficient reserve must be retained to cover the costs of at least 24 months operation of the Mary Irwin Centre and charity activities, this is currently estimated to be £300,000

Plans for future periods

GOING FORWARD

Looking forward the new strategies are focussed on increasing the number of animals supported by the charity, ensuring the operations of the rehoming site meet the potential of regulatory licensing and the requirements of that, ensuring income generation meets the financial needs of the charity, re-instating charity volunteers at the rehoming site, marketing, and promotion of the charity to attract sponsors and donators, and increasing animal welfare awareness through educational and community activities. The trustees have also set a target to increase the number of trustees on the board and to recruit those with appropriate knowledge, skills, and passion to oversee and strengthen the charity and its work.

The trustees will continue to work with the CEO and charity staff and volunteers as we reopen and further develop and deliver animal care services; it is also anticipated that we will be able to commence recruitment of volunteers and establish a good programme of activity to support the charity work and the community in 2022.

The trustees' annual report was approved on 25 May 2022 and signed on behalf of the board of trustees by:

Mr D Hallett
Mr I Hodgson

Trustees

Animal Concern Cumbria

Independent Examiner's Report to the Trustees of Animal Concern Cumbria

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Animal Concern Cumbria ('the company') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the company you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the company's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ian Scott BA(hons), FCA, DChA
Saint & Co.
Independent Examiner

12/13 Church Street
Whitehaven
Cumbria
CA28 7AY

8/8/2022

Animal Concern Cumbria

Statement of Financial Activities

Year ended 31 December 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	4	867,380	1,409	**868,789**	1,242,512
Other trading activities	5	2,400	–	**2,400**	3,472
Investment income	6	2,062	–	**2,062**	4,604
Total income		871,842	1,409	**873,251**	1,250,588
Expenditure					
Expenditure on charitable activities	7,8	126,615	–	**126,615**	154,780
Other expenditure	10	26,071	–	**26,071**	33,228
Total expenditure		152,686	–	**152,686**	188,008
Net income and net movement in funds		719,156	1,409	**720,565**	1,062,580
Reconciliation of funds					
Total funds brought forward		1,941,651	15,150	**1,956,801**	894,221
Total funds carried forward		2,660,807	16,559	**2,677,366**	1,956,801

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Animal Concern Cumbria

Statement of Financial Position

31 December 2021

	Note	2021 £	2021 £	2020 £
Fixed assets				
Tangible fixed assets	**15**		**855,555**	526,805
Current assets				
Debtors	**16**	**796,237**		143,646
Cash at bank and in hand		**1,092,354**		1,331,368
		1,888,591		1,475,014
Creditors: amounts falling due within one year	**17**	**66,780**		45,018
Net current assets			**1,821,811**	1,429,996
Total assets less current liabilities			**2,677,366**	1,956,801
Net assets			**2,677,366**	1,956,801
Funds of the charity				
Restricted funds			**16,559**	15,150
Unrestricted funds			**2,660,807**	1,941,651
Total charity funds	**20**		**2,677,366**	1,956,801

These financial statements were approved by the board of trustees and authorised for issue on 25 May 2022, and are signed on behalf of the board by:

Mr D Hallett
Trustee

Mr I Hodgson
Trustee

The notes on pages 12 to 22 form part of these financial statements.

Animal Concern Cumbria

Statement of Cash Flows

Year ended 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income	**720,565**	1,062,580
Adjustments for:		
Depreciation of tangible fixed assets	**12,971**	16,674
Government grant income	**(1,248)**	(6,276)
Other interest receivable and similar income	**(2,062)**	(4,604)
Accrued (income)/expenses	**(735,870)**	3,700
Changes in:		
Trade and other debtors	**97,409**	(138,399)
Trade and other creditors	**7,632**	35,605
Cash generated from operations	**99,397**	969,280
Interest received	**2,062**	4,604
Net cash from operating activities	**101,459**	973,884
Cash flows from investing activities		
Purchase of tangible assets	**(341,721)**	(89,495)
Net cash used in investing activities	**(341,721)**	(89,495)
Cash flows from financing activities		
Government grant income	**1,248**	6,276
Net cash from financing activities	**1,248**	6,276
Net (decrease)/increase in cash and cash equivalents	**(239,014)**	890,665
Cash and cash equivalents at beginning of year	**1,331,368**	440,703
Cash and cash equivalents at end of year	**1,092,354**	1,331,368

The notes on pages 12 to 22 form part of these financial statements.

Animal Concern Cumbria

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Mary Irwin Centre, Marlborough Lonning, Egremont, CA22 2UA, Cumbria.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The Trustees consider there were no significant judgements in preparing the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The Trustees consider there are no key sources of estimation uncertainty.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	20% straight line

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	10,321	1,409	**11,730**
Adoption & rehoming fees	923	–	**923**

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Legacies			
Legacies	847,888	–	**847,888**
Grants			
Grants receivable	7,000	–	**7,000**
Government grant income	1,248	–	**1,248**
	867,380	1,409	**868,789**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	37,004	150	37,154
Adoption & rehoming fees	3,175	–	3,175
Legacies			
Legacies	1,170,907	–	1,170,907
Grants			
Grants receivable	10,000	15,000	25,000
Government grant income	6,276	–	6,276
	1,227,362	15,150	1,242,512

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	2,400	**2,400**	3,472	3,472

6. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	2,062	**2,062**	4,604	4,604

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Provision of Animal Welfare Services	71,413	**71,413**	84,289	84,289
Support costs	55,202	**55,202**	70,491	70,491
	126,615	**126,615**	154,780	154,780

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Provision of Animal Welfare Services	71,413	55,202	**126,615**	154,780

9. Analysis of support costs

	Provision of Animal Welfare Services £	**Total 2021 £**	Total 2020 £
Staff costs	22,016	**22,016**	18,613
Premises	10,040	**10,040**	18,317
Communications and IT	2,224	**2,224**	2,223
Finance costs	20,922	**20,922**	31,338
	55,202	**55,202**	70,491

10. Other expenditure

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Irrecoverable VAT	26,071	**26,071**	33,228	33,228

11. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	**12,971**	16,674

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,500**	5,680

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	**71,794**	60,568
Employer contributions to pension plans	**1,594**	1,236
	73,388	61,804

The average head count of employees during the year was 5 (2020: 6).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year there were no payments to trustees (2020: £155 for mileage expenses).

15. Tangible fixed assets

	Land and buildings	Equipment	User defined asset	**Total**
	£	£	£	**£**
Cost				
At 1 January 2021	479,107	35,460	88,947	**603,514**
Additions	–	699	341,022	**341,721**
At 31 December 2021	479,107	36,159	429,969	**945,235**
Depreciation				
At 1 January 2021	44,914	31,795	–	**76,709**
Charge for the year	9,582	3,389	–	**12,971**
At 31 December 2021	54,496	35,184	–	**89,680**
Carrying amount				
At 31 December 2021	424,611	975	429,969	**855,555**
At 31 December 2020	434,193	3,665	88,947	526,805

15. Tangible fixed assets *(continued)*

Capital commitments

	2021	2020
	£	£
Contracted for but not provided for in the financial statements	**270,000**	498,289

There is a commitment in place to complete the building project at the Mary Irwin Centre, the remaining cost at the year end was £270,000.

16. Debtors

	2021	2020
	£	£
Prepayments and accrued income	**750,000**	142,044
Other debtors	**46,237**	1,602
	796,237	143,646

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**43,926**	28,381
Accruals and deferred income	**19,810**	5,680
Social security and other taxes	**2,716**	1,143
Other creditors	**328**	9,814
	66,780	45,018

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,594 (2020: £1,236).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	**1,248**	6,276

Government grants relates to income received under the Coronavirus Job Retention Scheme.

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	1,941,651	871,842	(152,686)	**2,660,807**

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	894,221	1,235,438	(188,008)	1,941,651

Restricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted Fund - desc in a/cs	15,150	1,409	–	**16,559**

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Restricted Fund - desc in a/cs	–	15,150	–	15,150

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	840,405	15,150	**855,555**
Current Assets	1,887,182	1,409	**1,888,591**
Creditors less than 1 year	(66,780)	–	**(66,780)**
Net assets	2,660,807	16,559	**2,677,366**

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	526,805	–	526,805
Current Assets	1,459,864	15,150	1,475,014
Creditors less than 1 year	(45,018)	–	(45,018)
Net assets	1,941,651	15,150	1,956,801

22. Analysis of changes in net debt

	At 1 Jan 2021	Cash flows	At 31 Dec 2021
	£	£	£
Cash at bank and in hand	1,331,368	(239,014)	**1,092,354**

23. Related parties

There have been no related party transactions during the year.

Animal Concern Cumbria

Management Information

Year ended 31 December 2021

The following pages do not form part of the financial statements.

Animal Concern Cumbria

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations	**11,730**	37,154
Adoption & rehoming fees	**923**	3,175
Legacies	**847,888**	1,170,907
Grants receivable	**7,000**	25,000
Government grant income	**1,248**	6,276
	868,789	1,242,512
Other trading activities		
Fundraising events	**2,400**	3,472
Investment income		
Bank interest receivable	**2,062**	4,604
Total income	**873,251**	1,250,588

Animal Concern Cumbria

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021	2020
	£	£
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**71,794**	60,568
Pension costs	**1,594**	1,236
Rates and water	**630**	294
Light and heat	**1,837**	1,669
Repairs and maintenance	**2,191**	10,408
Insurance	**2,652**	3,323
Vehicle leasing/hire	**–**	3,600
Other motor/travel costs	**2,089**	1,110
Legal and professional fees	**21,341**	27,763
Telephone	**2,224**	2,223
Other office costs	**2,730**	2,623
Depreciation	**12,971**	16,674
Bank charges	**246**	200
Vet fees	**1,939**	14,526
Feed and other supplies	**2,377**	8,563
	126,615	154,780
Other expenditure		
Irrecoverable VAT	**26,071**	33,228
Total expenditure	**152,686**	188,008
Net income	**720,565**	1,062,580

Animal Concern Cumbria

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Provision of Animal Welfare Services		
Activities undertaken directly		
Direct charitable activity - wages/salaries	**50,256**	42,398
Direct charitable activity 1 - pension costs	**1,116**	865
Direct charitable activity - other motor/travel costs	**2,089**	1,110
Direct charitable activity - legal, admin and professional fees	**665**	225
Direct charitable activity - depreciation	**12,971**	16,674
Direct charitable activity - vet fees	**1,939**	14,454
Direct charitable activity -feed and other supplies	**2,377**	8,563
	71,413	84,289
Support costs		
Support charitable activity - wages/salaries	**21,538**	18,170
Support charitable activity 1 - pension costs	**478**	371
Support charitable activity - rent, rates & water	**630**	294
Support charitable activity - light & heat	**1,837**	1,669
Support charitable activity - repairs & maintenance	**2,191**	10,408
Support charitable activity - insurance	**2,652**	3,323
Support charitable activity 1 - audit fees	**–**	3,600
Support charitable activity - legal and professional fees	**20,676**	27,538
Support charitable activity - telephone and postage	**2,224**	2,223
Support charitable activity - other office costs	**2,730**	2,623
Support charitable activity - bank charges	**246**	200
Support charitable activity - expense claims	**–**	72
	55,202	70,491
Expenditure on charitable activities	**126,615**	154,780

ANIMAL CONCERN CUMBRIA

England & Wales - Charity number 1161354

Accounts

CHARITY REGISTRATION NUMBER: 1161354

Animal Concern Cumbria

Financial Statements

31 December 2020

SAINT & CO
Chartered Accountants& statutory auditor
Chartered Accountants
Sterling House
Wavell Drive, Rosehill
Carlisle, Cumbria
CA1 2SA

Animal Concern Cumbria

Financial Statements

Year ended 31 December 2020

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Animal Concern Cumbria

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the financial statements of the company for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Animal Concern Cumbria
Charity registration number	1161354
Principal office	The Mary Irwin Centre Marlborough Lonning Egremont CA22 2UA Cumbria
The trustees	
	Mr D Hallett
	Mr I Hodgson
	Mrs J Heaslip
	Ms C Jenkinson (Resigned 30 April 2020)
	Mrs J Todd (Resigned 30 April 2020)
	Ms J McGill
	Mrs L Porter (Resigned 30 April 2020)
	Mrs D Simmons (Resigned 30 April 2020)
CEO	Lyz Turner-Dow
Auditor	Saint & Co Chartered Accountants & statutory auditor Chartered Accountants Sterling House Wavell Drive, Rosehill Carlisle, Cumbria CA1 2SA
Bankers	Unity Trust Bank PLC Nine Brindleyplace Birmingham B1 2HB

Structure, governance and management

ORGANISATIONAL STRUCTURE AND DECISION MAKING

Animal Concern Cumbria is a long standing animal support charity originally constituted and registered in 1982 under charity number 513091. In 2015 the charity dissolved the original charity and became a Charitable Incorporated Organisation (CIO) registered by the Charity Commission with charity number 1161354. The Board of Trustees meets regularly to oversee the proper running of the charity. New trustees are appointed at the discretion of the existing trustees as per the charity constitution. The Chief Executive Officer has responsibility for the day to day operations of the charity and working with the trustees on strategy, compliance, and development of the charity. The trustees consider the charity's aims and activities meet the Commission's requirement for public benefit.

GOVERNANCE

The charity is governed by the constitution document which is based upon the Charity Commission's model for a Charitable Incorporated Organisation. The activities of the charity are overseen by the Board of Trustees, none of whom receive any remuneration. Day to day operations are managed by the CEO and activities are undertaken by the staff at the Mary Irwin Centre supported by volunteers. The trustees acknowledge their responsibilities in respect of the ongoing stewardship of the charity, and the preparation for preparing and approving both this report and the financial statements.

FINANCIAL AND RISK MANAGEMENT

The trustees consider the CIO charity's financial position stays robustly secure, at least in the short to medium term, with reserves adequate to continue to support the ongoing renovation and running costs of the Centre. The trustees have reviewed the sensible level of funds to be held in reserve in case of reduced future income. The principle source of income continues to be from bequests, and trustees are keenly aware of the unpredictability of this funding stream and continue to look at alternative income streams. Charities of a similar nature lean towards high street charity shops and online sales to supplement income; there are also considerations for running animal day care and boarding facilities on a commercial enterprise which supplements rescue income; these are all being assessed to decide if workable for ACC.

Objectives and activities

STATEMENT OF PUBLIC BENEFIT

For the benefit of the public to relieve the suffering of dogs and cats in need of care and attention and to supply and maintain rescue homes or other facilities for the reception, care, and treatment of such animals.

Charity Objects

2020 was a challenging year for the charity and as with many people the impact of covid severely curtailed the ability to go about daily business and life. However, despite these limitations ACC strived to deliver its aims of working to promote humane behaviour towards animals: to encourage kindness and suppress cruelty, and to offer support for the welfare of all animals in need of care and protection. This year we continued to meet these aims through a variety of activities such as providing food and vet care to feral cat communities across west Cumbria, giving guidance and advice to pet owners who were facing issues with their pets behaviours, we also supported community food banks by donating animal food and equipment for owners who were struggling financially. We provided critical vet care for animals in need via our Peppa's Pot fund and we supported the trap, neuter and return of feral cats.

One of our areas of strength throughout the difficult period was in continuing to respond to phone calls, emails and where possible, visits to the rehoming site, this enabled us to continue to respond to requests for support for animals.

Fundraising and donations

The charity's usual fundraising activities were badly affected by covid as events that ACC would have attended were cancelled, which meant we couldn't see the public face to face to promote our work. However, ACC are extremely lucky to have generous regular donators who support the charity work by giving each month via direct debit or standing order. The charity is extremely grateful for this ongoing support.

Over the years ACC have developed good relations with local stores and Event Organisers within Cumbria, and we are extremely grateful to all the stores, outlets and pubs who kindly display our collection tins for public donations, and to those stores who hold a food donation bin for ACC on their premises. In addition, we were delighted to have been selected again as Pets at Home (Workington) appointed charity of the year. Being a nominated charity of the year enables ACC to receive funds, equipment and food from P@H, their VIP scheme, and their own charity arm - Pets at Home Foundation (Support adoption for pets). In previous years ACC volunteers were working alongside the Pets @ Home store staff running fundraising and awareness events within the store but unfortunately due to covid ACC were not able to join the Pets at Home staff team in their valiant fundraising efforts. We extend our grateful thanks and appreciation to the team for continuing with fundraising events which support ACC and many other animal charities.

We also extend our appreciation and gratitude to the stalwart volunteers who continued to collect and assist with the distribution of animal food and equipment. In 2020 ACC received several generous legacies which enabled the charity to proceed with the major refurbishment of the charity animal rehoming facilities.

Strategy & planning

The Board of Animal Concern Cumbria continue to develop their strategic plan addressing sustainability, budget planning, financing and investment, development planning and restructuring to meet charity needs and aspirations going forward. Our plans for financing our aims and principles are outlined in the strategic plan. Our financing strategy will ensure that our core work is maintained and sustained, our objects are met and that we make effective use of all financial support received.

During the past year the charity continued to support the rehoming and welfare of companion animals through adoption, donating food and assisting with the cost of veterinary treatments

The Trustees have reviewed the Friends for Life scheme and while there are several cats, dogs, and a Shetland pony (Dee Dee) continuing to receive care on this scheme, it has been replaced with Peppa's Pot- a fund that helps support one off veterinary treatment and emergency costs for people who have financial difficulties. Examples of support from Peppa's Pot are paying for dog walkers/carers when an owner had to go to hospital for treatment, emergency surgery for a young dog that had eaten textiles, and surgery for a dog suffering cancer who was a 'lifeline' for someone with mental health issues, we have also paid for health checks, treatments and neutering for cats of all ages. It is anticipated the scheme will be ongoing with its support and become a standard in ACCs future.

New build

As with many other organisations working within this sector Animal Concern Cumbria has faced numerous challenges throughout the last few years but it has managed to stay active for animal support and rehoming and it is expected that with the refurbishment of the animal care facilities the charity will continue its work. The Trustees and CEO with our staff have worked to develop our ideas for the new facilities so that they meet all the new standards and those that were outlined in the Government legislative program in The Queens Speech. The board have worked to ensure that the new facilities are of a suitable quality, offer comfortable, friendly, safe, secure animal accommodation; ancillary buildings that are fit for purpose and environmentally sustainable. The board have researched alternative off-grid energy solutions to power the site and to increase its biodiversity.

Securing planning approval was challenging and led to several delays with the program. However, in May 2021 planning consent was given and work got underway. Whilst the demolition of the old buildings on the Mary Irwin site meant we had to halt the intake of animals onto site, the charity developed a Home to Home approach whereby if it was possible, animals awaiting for adoption were supported in their original home whilst a suitable adoptive home was found. The approach was having many positive results; being less stressful for the animals involved and cost effective such that trustees consider it to the main thrust of rehoming in the future. Alas Covid 19 lockdown restrictions prevented staff from their assessment of animals and prospective homes.

Operations at the Mary Irwin Centre were curtailed in March 2020 when some staff were put on furlough due to the safety restrictions imposed and the building program curtailed. Throughout the closure of the centre in preparation for demolition of existing buildings and rebuilding, and the working restrictions imposed by the pandemic, we have continued with our charitable work supporting animals. As the redevelopment progresses the trustees and staff look forward to commencing animal care operations by late 2021.

The Covid Pandemic forced Trustees to meet remotely via apps such as Zoom and Teams. Together with the adoption of Microsoft 365 it has allowed the trustees to meet more frequently with more focussed meetings. The Trustees have used this opportunity to update and review its policies and procedures in readiness for reopening its facilities at the Mary Irwin Centre. The Trustees also carried out a consultation about the members involvement with the Charity. Due to the ongoing pandemic, the age demographic of our members and the reluctance to use IT we were unable to hold our AGM for 2019, although the formal accounts for that period were published.

Financial review

Financial Review

The charity made a surplus during the year of £1,062,580 (2019 - deficit £88,302). General reserves brought forward totalled £894,221 and following the surplus there were reserves of £1,956,801 carried forward of which £15,150 was restricted and £526,805 can only be realised on the sale of tangible fixed assets. After accounting for the above, unallocated reserves avaiable for use by the CIO total £1,459,864.

RESERVES POLICY

Animal Concern Cumbria's reserves policy is to keep a sufficient level of reserves to enable operating activities to be supported, taking account of potential risks and contingencies that may arise from time to time. Animal Concern Cumbria's unrestricted reserves are held to meet the financial risks associated with the potential contingencies and uncertainties relating to the charity's operating activities. The trustees consider that at a minimum sufficient reserve must be retained to cover the costs of at least 24 months operation of the Mary Irwin Centre and charity activities, this is currently estimated to be £275,000

Going forward

The trustees will continue to work with the CEO and charity staff to develop and deliver animal care services; it is also anticipated that we will be able to commence recruitment of volunteers and establish a good programme of activity to support the charity work and the community.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 23 Dec 21 and signed on behalf of the board of trustees by:

Mr D Hallett
Trustee

Mr I Hodgson
Trustee

Animal Concern Cumbria

Independent Auditor's Report to the Members of Animal Concern Cumbria

Year ended 31 December 2020

Opinion

We have audited the financial statements of Animal Concern Cumbria (the 'company') for the year ended 31 December 2020 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- To address the risk of fraud through management bias and override of controls, we:
    - performed analytical procedures to identify any unusual or unexpected relationships;
    - tested journal entries to identify unusual transactions;
    - assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
    - investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;

- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, Charities Commission and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Independent Auditor's Report to the Members of Animal Concern Cumbria *(continued)*

Year ended 31 December 2020

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saint & Co

Saint & Co
Chartered Accountants & statutory auditor
Sterling House
Wavell Drive, Rosehill
Carlisle, Cumbria
CA1 2SA

23 December, 2021

Animal Concern Cumbria

Statement of Financial Activities

Year ended 31 December 2020

	Note	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income and endowments					
Donations and legacies	**4**	1,227,362	15,150	**1,242,512**	71,222
Other trading activities	**5**	3,472	–	**3,472**	4,789
Investment income	**6**	4,604	–	**4,604**	5,647
Total income		1,235,438	15,150	**1,250,588**	81,658
Expenditure					
Expenditure on charitable activities	**7,8**	154,780	–	**154,780**	158,581
Other expenditure	**10**	33,228	–	**33,228**	11,379
Total expenditure		188,008	–	**188,008**	169,960
Net income/(expenditure) and net movement in funds		1,047,430	15,150	**1,062,580**	(88,302)
Reconciliation of funds					
Total funds brought forward		894,221	–	**894,221**	982,523
Total funds carried forward		1,941,651	15,150	**1,956,801**	894,221

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 23 form part of these financial statements.

Animal Concern Cumbria

Statement of Financial Position

31 December 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	**15**		**526,805**	453,984
Current assets				
Debtors	**16**	**143,646**		5,247
Cash at bank and in hand		**1,331,368**		440,703
		1,475,014		445,950
Creditors: amounts falling due within one year	**17**	**45,018**		5,713
Net current assets			**1,429,996**	440,237
Total assets less current liabilities			**1,956,801**	894,221
Net assets			**1,956,801**	894,221
Funds of the charity				
Restricted funds			**15,150**	–
Unrestricted funds			**1,941,651**	894,221
Total charity funds	**20**		**1,956,801**	894,221

These financial statements were approved by the board of trustees and authorised for issue on 23 Dec 21 and are signed on behalf of the board by:

Mr D Hallett
Trustee

Mr I Hodgson
Trustee

The notes on pages 15 to 23 form part of these financial statements.

Animal Concern Cumbria

Statement of Cash Flows

Year ended 31 December 2020

	2020	2019
	£	£
Cash flows from operating activities		
Net income/(expenditure)	**1,062,580**	(88,302)
Adjustments for:		
Depreciation of tangible fixed assets	**16,674**	16,564
Government grant income	**(6,276)**	–
Other interest receivable and similar income	**(4,604)**	(5,647)
Accrued expenses	**3,700**	18,407
Changes in:		
Trade and other debtors	**(138,399)**	(2,859)
Trade and other creditors	**35,605**	(1,511)
Cash generated from operations	**969,280**	(63,348)
Interest received	**4,604**	5,647
Net cash from/(used in) operating activities	**973,884**	(57,701)
Cash flows from investing activities		
Purchase of tangible assets	**(89,495)**	–
Net cash used in investing activities	**(89,495)**	–
Cash flows from financing activities		
Government grant income	**6,276**	–
Net cash from financing activities	**6,276**	–
Net increase/(decrease) in cash and cash equivalents	**890,665**	(57,701)
Cash and cash equivalents at beginning of year	**440,703**	498,404
Cash and cash equivalents at end of year	**1,331,368**	440,703

The notes on pages 15 to 23 form part of these financial statements.

Animal Concern Cumbria

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Mary Irwin Centre, Marlborough Lonning, Egremont, CA22 2UA, Cumbria.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The Trustees consider there were no significant judgements in preparing the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The Trustees consider there are no key sources of estimation uncertainty.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Donations			
Donations	37,004	150	**37,154**
Adoption & rehoming fees	3,175	–	**3,175**
Legacies			
Legacies	1,170,907	–	**1,170,907**
Grants			
Grants receivable	10,000	15,000	**25,000**
Government grant income	6,276	–	**6,276**
	1,227,362	15,150	**1,242,512**

4. Donations and legacies *(continued)*

Included within donations is donated goods valued at £4,578.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	23,862	–	23,862
Adoption & rehoming fees	9,531	–	9,531
Legacies			
Legacies	30,329	–	30,329
Grants			
Grants receivable	7,500	–	7,500
Government grant income	–	–	–
	71,222	–	71,222

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	3,472	**3,472**	4,789	4,789

6. Investment income

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	4,604	**4,604**	5,647	5,647

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Provision of Animal Welfare Services	84,289	**84,289**	99,105	99,105
Support costs	70,491	**70,491**	59,476	59,476
	154,780	**154,780**	158,581	158,581

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2020 £**	Total fund 2019 £
Provision of Animal Welfare Services	84,289	70,491	**154,780**	158,581

9. Analysis of support costs

	Provision of Animal Welfare Services	**Total 2020**	Total 2019
	£	**£**	£
Staff costs	18,613	**18,613**	20,561
Premises	18,043	**18,043**	23,424
Communications and IT	2,123	**2,123**	1,563
Finance costs	31,260	**31,260**	13,928
	70,039	**70,039**	59,476

10. Other expenditure

	Unrestricted Funds	**Total Funds 2020**	Unrestricted Funds	Total Funds 2019
	£	**£**	£	£
Irrecoverable VAT	33,228	**33,228**	11,379	11,379

11. Net income/(expenditure)

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

	2020	2019
	£	£
Depreciation of tangible fixed assets	**16,674**	16,564

12. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Audit of the financial statements (2019: Independent Examination)	**5,680**	1,980

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	**60,568**	67,845
Employer contributions to pension plans	**1,236**	(1,179)
	61,804	66,666

The average head count of employees during the year was 6 (2019: 3).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year £155 (2019: nil) was paid to 2 trustees (2019: 0) for mileage expenses.

15. Tangible fixed assets

	Land and buildings £	Equipment £	Assets under construction £	**Total £**
Cost				
At 1 January 2020	479,107	34,912	–	**514,019**
Additions	–	548	88,947	**89,495**
At 31 December 2020	479,107	35,460	88,947	**603,514**
Depreciation				
At 1 January 2020	35,332	24,703	–	**60,035**
Charge for the year	9,582	7,092	–	**16,674**
At 31 December 2020	44,914	31,795	–	**76,709**
Carrying amount				
At 31 December 2020	434,193	3,665	88,947	**526,805**
At 31 December 2019	443,775	10,209	–	453,984

Capital commitments

	2020 £	2019 £
Contracted for but not provided for in the financial statements	**498,289**	–

There is a commitment in place to complete the building project at the Mary Irwin Centre, the remaining cost at the year end was £498,289.

16. Debtors

	2020 £	2019 £
Prepayments and accrued income	**142,044**	3,656
Other debtors	**1,602**	1,591
	143,646	5,247

17. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	**28,381**	–
Accruals and deferred income	**5,680**	1,980
Social security and other taxes	**1,143**	3,733
Other creditors	**9,814**	–
	45,018	5,713

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,236 (2019: £(1,179)).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020	2019
	£	£
Recognised in income from donations and legacies:		
Government grants income	**6,276**	–

Government grants relates to income received under the Coronavirus Job Retention Scheme.

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income	Expenditure	**At 31 December 2020**
	£	£	£	**£**
General funds	894,221	1,235,438	(188,008)	**1,941,651**

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	982,523	81,658	(169,960)	894,221

Restricted funds

	At 1 January 2020	Income	Expenditure	**At 31 December 2020**
	£	£	£	**£**
Restricted Fund	–	15,150	–	**15,150**

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
Restricted Fund	–	–	–	–

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Tangible fixed assets	526,805	–	**526,805**
Current Assets	1,459,864	15,150	**1,475,014**
Creditors less than 1 year	(45,018)	–	**(45,018)**
Net assets	1,941,651	15,150	**1,956,801**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	453,984	–	453,984
Current Assets	445,950	–	445,950
Creditors less than 1 year	(5,713)	–	(5,713)
Net assets	894,221	–	894,221

22. Analysis of changes in net debt

	At 1 Jan 2020 £	Cash flows £	**At 31 Dec 2020 £**
Cash at bank and in hand	440,703	890,665	**1,331,368**

23. Related parties

There have been no related party transactions during the year.

Animal Concern Cumbria

Management Information

Year ended 31 December 2020

The following pages do not form part of the financial statements.

Animal Concern Cumbria

Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020	2019
	£	£
Income and endowments		
Donations and legacies		
Donations	**37,154**	23,862
Adoption & rehoming fees	**3,175**	9,531
Legacies	**1,170,907**	30,329
Grants receivable	**25,000**	7,500
Government grant income	**6,276**	–
	1,242,512	71,222
Other trading activities		
Fundraising events	**3,472**	4,789
Investment income		
Bank interest receivable	**4,604**	5,647
Total income	**1,250,588**	81,658
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**60,568**	67,845
Pension costs	**1,236**	(1,179)
Rates and water	**294**	896
Light and heat	**1,669**	5,282
Repairs and maintenance	**10,408**	10,389
Insurance	**3,323**	2,633
Other establishment	**–**	115
Vehicle leasing/hire	**3,600**	–
Other motor/travel costs	**1,110**	3,182
Legal and professional fees	**27,763**	14,199
Telephone	**2,223**	1,563
Other office costs	**2,623**	4,107
Depreciation	**16,674**	16,564
Bank charges	**200**	217
Vet fees	**14,526**	22,846
Feed and other supplies	**8,563**	9,922
	154,780	158,581
Other expenditure		
Irrecoverable VAT	**33,228**	11,379
Total expenditure	**188,008**	169,960
Net income/(expenditure)	**1,062,580**	(88,302)

Animal Concern Cumbria

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020	2019
	£	£
Expenditure on charitable activities		
Provision of Animal Welfare Services		
Activities undertaken directly		
Wages/salaries	**42,398**	46,930
Pension costs	**865**	(825)
Other motor/travel costs	**1,110**	3,182
Legal, admin and professional fees	**225**	486
Depreciation	**16,674**	16,564
Vet fees	**14,454**	22,846
Feed and other supplies	**8,563**	9,922
	84,289	99,105
Support costs		
Wages/salaries	**18,170**	20,915
Pension costs	**371**	(354)
Rent, rates & water	**294**	896
Light & heat	**1,669**	5,282
Repairs & maintenance	**10,408**	10,389
Insurance	**3,323**	2,633
Other establishment	**–**	115
Audit fees	**3,600**	–
Legal and professional fees	**27,538**	13,713
Telephone and postage	**2,223**	1,563
Other office costs	**2,623**	4,107
Bank charges	**200**	217
Expense claims	**72**	–
	70,491	59,476
Expenditure on charitable activities	**154,780**	158,581