

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

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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.

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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.

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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

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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

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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 be the main thrust of rehoming in the future.

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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.

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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

The image shows two handwritten signatures in black ink. The top signature is larger and more stylized, while the bottom signature is smaller and more compact. Both are written over the printed names of the 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

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>871,842</u>	<u>1,409</u>	<u>873,251</u>	<u>1,250,588</u>
Expenditure					
Expenditure on charitable activities	7,8	126,615	–	126,615	154,780
Other expenditure	10	26,071	–	26,071	33,228
Total expenditure		<u>152,686</u>	<u>–</u>	<u>152,686</u>	<u>188,008</u>
Net income and net movement in funds		<u>719,156</u>	<u>1,409</u>	<u>720,565</u>	<u>1,062,580</u>
Reconciliation of funds					
Total funds brought forward		1,941,651	15,150	1,956,801	894,221
Total funds carried forward		<u>2,660,807</u>	<u>16,559</u>	<u>2,677,366</u>	<u>1,956,801</u>

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 £	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
		<u>1,888,591</u>	<u>1,475,014</u>
Creditors: amounts falling due within one year	17	<u>66,780</u>	<u>45,018</u>
Net current assets		<u>1,821,811</u>	<u>1,429,996</u>
Total assets less current liabilities		<u>2,677,366</u>	<u>1,956,801</u>
Net assets		<u>2,677,366</u>	<u>1,956,801</u>
Funds of the charity			
Restricted funds		16,559	15,150
Unrestricted funds		2,660,807	1,941,651
Total charity funds	20	<u>2,677,366</u>	<u>1,956,801</u>

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
<i>Adjustments for:</i>		
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
<i>Changes in:</i>		
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	<u>101,459</u>	<u>973,884</u>
Cash flows from investing activities		
Purchase of tangible assets	(341,721)	(89,495)
Net cash used in investing activities	<u>(341,721)</u>	<u>(89,495)</u>
Cash flows from financing activities		
Government grant income	1,248	6,276
Net cash from financing activities	<u>1,248</u>	<u>6,276</u>
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	<u>1,092,354</u>	<u>1,331,368</u>

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 Loning, 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.

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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.

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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.

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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
	<u>867,380</u>	<u>1,409</u>	<u>868,789</u>

	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
	<u>1,227,362</u>	<u>15,150</u>	<u>1,242,512</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	<u>2,400</u>	<u>2,400</u>	<u>3,472</u>	<u>3,472</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>2,062</u>	<u>2,062</u>	<u>4,604</u>	<u>4,604</u>

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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
	<u>126,615</u>	<u>126,615</u>	<u>154,780</u>	<u>154,780</u>

8. Expenditure on charitable activities by activity type

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

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
	<u>55,202</u>	<u>55,202</u>	<u>70,491</u>

10. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Irrecoverable VAT	<u>26,071</u>	<u>26,071</u>	<u>33,228</u>	<u>33,228</u>

11. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>12,971</u>	<u>16,674</u>

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

12. Independent examination fees

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

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	<u>1,594</u>	<u>1,236</u>
	<u>73,388</u>	<u>61,804</u>

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	<u>–</u>	<u>699</u>	<u>341,022</u>	<u>341,721</u>
At 31 December 2021	<u>479,107</u>	<u>36,159</u>	<u>429,969</u>	<u>945,235</u>
Depreciation				
At 1 January 2021	44,914	31,795	–	76,709
Charge for the year	<u>9,582</u>	<u>3,389</u>	<u>–</u>	<u>12,971</u>
At 31 December 2021	<u>54,496</u>	<u>35,184</u>	<u>–</u>	<u>89,680</u>
Carrying amount				
At 31 December 2021	<u>424,611</u>	<u>975</u>	<u>429,969</u>	<u>855,555</u>
At 31 December 2020	<u>434,193</u>	<u>3,665</u>	<u>88,947</u>	<u>526,805</u>

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

15. Tangible fixed assets *(continued)*

Capital commitments

	2021	2020
	£	£
Contracted for but not provided for in the financial statements	<u>270,000</u>	<u>498,289</u>

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	<u>46,237</u>	<u>1,602</u>
	<u>796,237</u>	<u>143,646</u>

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	<u>328</u>	<u>9,814</u>
	<u>66,780</u>	<u>45,018</u>

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	<u>1,248</u>	<u>6,276</u>

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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

20. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted Fund - desc in a/cs	<u>15,150</u>	<u>1,409</u>	<u>—</u>	<u>16,559</u>

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

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	<u>2,660,807</u>	<u>16,559</u>	<u>2,677,366</u>

	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	<u>1,941,651</u>	<u>15,150</u>	<u>1,956,801</u>

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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
	<u>868,789</u>	<u>1,242,512</u>
Other trading activities		
Fundraising events	<u>2,400</u>	<u>3,472</u>
Investment income		
Bank interest receivable	<u>2,062</u>	<u>4,604</u>
Total income	<u>873,251</u>	<u>1,250,588</u>

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
	<u>126,615</u>	<u>154,780</u>
Other expenditure		
Irrecoverable VAT	26,071	33,228
	<u>152,686</u>	<u>188,008</u>
Total expenditure		
	<u>152,686</u>	<u>188,008</u>
Net income	<u>720,565</u>	<u>1,062,580</u>

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		
<i>Activities undertaken directly</i>		
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
	<u>71,413</u>	<u>84,289</u>
<i>Support costs</i>		
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
	<u>55,202</u>	<u>70,491</u>
Expenditure on charitable activities	<u><u>126,615</u></u>	<u><u>154,780</u></u>