

CHARITY REGISTRATION NUMBER: 1161354

Animal Concern Cumbria
Unaudited Financial Statements
31 December 2022



SAINT & CO
Chartered Accountants
12/13 Church Street
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Animal Concern Cumbria

Financial Statements

Year ended 31 December 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	7
Statement of financial activities	8
Statement of financial position	9
Statement of cash flows	10
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23
Notes to the detailed statement of financial activities	25

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
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CA28 7AY

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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.

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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 donors.

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

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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.

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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

		2022	2021		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
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		<u>80,613</u>	<u>607</u>	<u>81,220</u>	<u>873,251</u>
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		<u>152,801</u>	<u>832</u>	<u>153,633</u>	<u>152,686</u>
Net (expenditure)/income and net movement in funds					
		<u>(72,188)</u>	<u>(225)</u>	<u>(72,413)</u>	<u>720,565</u>
Reconciliation of funds					
Total funds brought forward		2,660,807	16,559	2,677,366	1,956,801
Total funds carried forward		<u>2,588,619</u>	<u>16,334</u>	<u>2,604,953</u>	<u>2,677,366</u>

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 £	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
		<u>1,441,817</u>	<u>1,888,591</u>
Creditors: amounts falling due within one year	19	10,895	66,780
Net current assets		<u>1,430,922</u>	<u>1,821,811</u>
Total assets less current liabilities		<u>2,604,953</u>	<u>2,677,366</u>
Net assets		<u>2,604,953</u>	<u>2,677,366</u>
Funds of the charity			
Restricted funds		16,334	16,559
Unrestricted funds		2,588,619	2,660,807
Total charity funds	22	<u>2,604,953</u>	<u>2,677,366</u>

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
<i>Adjustments for:</i>		
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)
<i>Changes in:</i>		
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	<u>663,789</u>	<u>101,459</u>
Cash flows from investing activities		
Purchase of tangible assets	(328,331)	(341,721)
Net cash used in investing activities	<u>(328,331)</u>	<u>(341,721)</u>
Cash flows from financing activities		
Government grant income	—	1,248
Net cash from financing activities	<u>—</u>	<u>1,248</u>
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	<u>1,427,812</u>	<u>1,092,354</u>

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.

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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 2022

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 2022

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 2022

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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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	—	—	—
	<u>74,515</u>	<u>607</u>	<u>75,122</u>

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

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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Investment income

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

8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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
	<u>64,354</u>	<u>64,354</u>	<u>55,202</u>

12. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Irrecoverable VAT	<u>—</u>	<u>—</u>	<u>26,071</u>	<u>26,071</u>

13. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>9,855</u>	<u>12,971</u>

14. Independent examination fees

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

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
	<u>88,600</u>	<u>73,388</u>

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).

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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	<u>479,107</u>	<u>36,452</u>	<u>758,007</u>	<u>1,273,566</u>
Depreciation				
At 1 January 2022	54,496	35,184	–	89,680
Charge for the year	9,582	273	–	9,855
At 31 December 2022	<u>64,078</u>	<u>35,457</u>	<u>–</u>	<u>99,535</u>
Carrying amount				
At 31 December 2022	<u>415,029</u>	<u>995</u>	<u>758,007</u>	<u>1,174,031</u>
At 31 December 2021	<u>424,611</u>	<u>975</u>	<u>429,969</u>	<u>855,555</u>

Capital commitments

	2022 £	2021 £
Contracted for but not provided for in the financial statements	<u>324,428</u>	<u>270,000</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 £324,428.

18. Debtors

	2022 £	2021 £
Prepayments and accrued income	–	750,000
Other debtors	<u>14,005</u>	<u>46,237</u>
	<u>14,005</u>	<u>796,237</u>

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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
	<u>10,895</u>	<u>66,780</u>

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	<u>2,660,807</u>	<u>80,613</u>	<u>(152,801)</u>	<u>2,588,619</u>

	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>

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 20 22	Income	Expenditure	At 31 December r 2022
	£	£	£	£
Restricted Fund	<u>16,559</u>	<u>607</u>	<u>(832)</u>	<u>16,334</u>

	At 1 January 20 21	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted Fund	<u>15,150</u>	<u>1,409</u>	<u>—</u>	<u>16,559</u>

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	<u>2,588,619</u>	<u>16,334</u>	<u>2,604,953</u>

	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>

24. Analysis of changes in net debt

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

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

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
	<u>152,235</u>	<u>126,615</u>
Other expenditure		
Irrecoverable VAT	—	26,071
Total expenditure	<u>153,633</u>	<u>152,686</u>
Net (expenditure)/income	<u>(72,413)</u>	<u>720,565</u>

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	—
	<u>1,398</u>	<u>—</u>
Costs of other trading activities	<u>1,398</u>	<u>—</u>
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
	<u>87,881</u>	<u>71,413</u>
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	—
	<u>64,354</u>	<u>55,202</u>
Expenditure on charitable activities	<u>152,235</u>	<u>126,615</u>