

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

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

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 2023

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.

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

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

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

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,

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

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.

Animal Concern Cumbria

Trustees' Annual Report *(continued)*

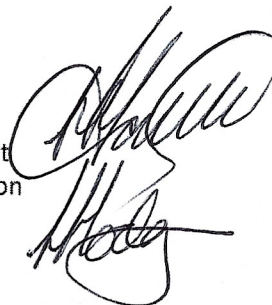
Year ended 31 December 2023

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

Two handwritten signatures in black ink. The top signature is a large, stylized cursive script, likely belonging to Mr D Hallett. The bottom signature is a smaller, more compact cursive script, likely belonging to Mr I Hodgson.

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

		2023	2022		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
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.

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

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
		<u>1,689,209</u>	<u>1,441,817</u>
Creditors: amounts falling due within one year	18	<u>19,110</u>	<u>10,895</u>
Net current assets		<u>1,670,099</u>	<u>1,430,922</u>
Total assets less current liabilities		<u>2,865,677</u>	<u>2,604,953</u>
Net assets		<u>2,865,677</u>	<u>2,604,953</u>
Funds of the charity			
Restricted funds		14,982	16,334
Unrestricted funds		2,850,695	2,588,619
Total charity funds	21	<u>2,865,677</u>	<u>2,604,953</u>

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)
<i>Adjustments for:</i>		
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
<i>Changes in:</i>		
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 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 2023

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 2023

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 2023

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 2023

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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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
	<u>551,799</u>	<u>6,435</u>	<u>558,233</u>
	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
	<u>74,515</u>	<u>607</u>	<u>75,122</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sales of donated and purchased goods	<u>373</u>	<u>373</u>	<u>158</u>	<u>158</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>6,488</u>	<u>6,488</u>	<u>3,288</u>	<u>3,288</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>18,888</u>	<u>18,888</u>	<u>2,652</u>	<u>2,652</u>

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

12. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>13,948</u>	<u>9,855</u>

13. Independent examination fees

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

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	<u>3,634</u>	<u>2,203</u>
	<u>208,035</u>	<u>88,600</u>

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).

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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 20 23	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>2,588,394</u>	<u>577,548</u>	<u>(315,247)</u>	<u>2,850,695</u>

	At 1 January 20 22	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>

Restricted funds

	At 1 January 20 23	Income	Expenditure	At 31 December 2023
	£	£	£	£
Restricted Fund	<u>16,559</u>	<u>6,435</u>	<u>(8,012)</u>	<u>14,982</u>

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

Animal Concern Cumbria

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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
	<u>558,233</u>	<u>75,122</u>
Charitable activities		
Sales of donated and purchased goods	373	158
Other trading activities		
Fundraising events	<u>6,488</u>	<u>3,288</u>
Investment income		
Bank interest receivable	<u>18,888</u>	<u>2,652</u>
Total income	<u><u>583,982</u></u>	<u><u>81,220</u></u>

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
	<u>322,120</u>	<u>152,235</u>
Total expenditure	<u>323,258</u>	<u>153,633</u>
Net income/(expenditure)	<u>260,724</u>	<u>(72,413)</u>

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
	<u>1,138</u>	<u>1,398</u>
Costs of other trading activities	<u>1,138</u>	<u>1,398</u>
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
	<u>200,888</u>	<u>87,881</u>
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
	<u>121,232</u>	<u>64,354</u>
Expenditure on charitable activities	<u>322,120</u>	<u>152,235</u>