

**ANIMAL CONCERN CUMBRIA**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## **ANIMAL CONCERN CUMBRIA**

### **CONTENTS**

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	<b>1</b>
<b>Trustees' report</b>	<b>2 - 5</b>
<b>Trustees' responsibilities statement</b>	<b>6</b>
<b>Independent examiner's report</b>	<b>7</b>
<b>Statement of financial activities</b>	<b>8</b>
<b>Balance sheet</b>	<b>9</b>
<b>Notes to the financial statements</b>	<b>10 - 22</b>

## ANIMAL CONCERN CUMBRIA

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

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

## **ANIMAL CONCERN CUMBRIA**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

#### **Objectives and activities**

##### **a. Policies and objectives**

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

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

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

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

## **ANIMAL CONCERN CUMBRIA**

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

#### **Objectives and activities (continued)**

##### **b. Strategies for achieving objectives**

Animal welfare lies at the heart of our charitable work.

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

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

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

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

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

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

##### **c. Activities undertaken to achieve objectives**

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

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

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

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

## **ANIMAL CONCERN CUMBRIA**

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

#### **Objectives and activities (continued)**

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

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

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

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

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

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

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

##### **b. Performance**

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

#### **Financial review**

##### **a. Going concern**

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

##### **b. Reserves policy**

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

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

**ANIMAL CONCERN CUMBRIA**

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

**c. Deficit**

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

**Structure, governance and management**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

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

D Hallett  
Trustee  
Date:

  
19/9/2025

I Hodgson  
Trustee



## ANIMAL CONCERN CUMBRIA

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

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

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

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

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

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

D Hallett  
Trustee  
Date:

  
19/9/2025

I Hodgson  
Trustee





## ANIMAL CONCERN CUMBRIA

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

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

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

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed: 

Dated: 19/09/2025

Karen Rae FCCA DChA

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

# ANIMAL CONCERN CUMBRIA

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

# ANIMAL CONCERN CUMBRIA

## BALANCE SHEET AS AT 31 DECEMBER 2024

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

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

D Hallett  
Trustee  
Date:

  
19/9/2025

I Hodgson  
Trustee



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

## **ANIMAL CONCERN CUMBRIA**

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

#### **1. General information**

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

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

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

##### **2.2 Going concern**

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

##### **2.3 Income**

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

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

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

## ANIMAL CONCERN CUMBRIA

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

#### 2. Accounting policies (continued)

##### 2.4 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

##### 2.5 Interest receivable

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

##### 2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

##### 2.7 Debtors

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

##### 2.8 Cash at bank and in hand

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

## **ANIMAL CONCERN CUMBRIA**

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

#### **2. Accounting policies (continued)**

##### **2.9 Liabilities and provisions**

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

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

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

##### **2.10 Financial instruments**

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

##### **2.11 Pensions**

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

##### **2.12 Fund accounting**

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

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

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

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

# ANIMAL CONCERN CUMBRIA

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

### 3. Income from donations and legacies

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

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

### 4. Income from other trading activities

#### Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising events	<u>2,258</u>	<u><b>2,258</b></u>

# ANIMAL CONCERN CUMBRIA

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

### 4. Income from other trading activities (continued)

#### Income from fundraising events (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising events	6,488	6,488

#### Income from non charitable trading activities

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Sale of donated and purchased goods	15	15

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Sale of donated and purchased goods	373	373

### 5. Investment income

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Bank interest received	21,177	21,177

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest received	18,888	18,888



# ANIMAL CONCERN CUMBRIA

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

### 6. Expenditure on raising funds

#### Costs of raising voluntary income

	<b>Total funds 2024 £</b>
Shop costs	-

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Shop costs	1,138	1,138

### 7. Analysis of expenditure on charitable activities

#### Summary by fund type

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
Provision of Animal Welfare Services	337,947	337,947

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Provision of Animal Welfare Services	8,012	314,108	322,120

# ANIMAL CONCERN CUMBRIA

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

### 8. Analysis of expenditure by activities

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

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

### Analysis of direct costs

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

# ANIMAL CONCERN CUMBRIA

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

### 8. Analysis of expenditure by activities (continued)

#### Analysis of support costs

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

### 9. Independent examiner's remuneration

	<b>2024 £</b>	<i>2023 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>4,500</b>	<b>5,250</b>

### 10. Staff costs

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

# ANIMAL CONCERN CUMBRIA

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

### 10. Staff costs (continued)

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

	2024 No.	2023 No.
Employees	9	10

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

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

### 11. Trustees' remuneration and expenses

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

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

### 12. Tangible fixed assets

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

**ANIMAL CONCERN CUMBRIA**

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

**13. Debtors**

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

**14. Creditors: Amounts falling due within one year**

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

# ANIMAL CONCERN CUMBRIA

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

### 15. Statement of funds

#### Statement of funds - current year

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

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

# ANIMAL CONCERN CUMBRIA

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

### 15. Statement of funds (continued)

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

### 16. Summary of funds

#### Summary of funds - current year

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

#### Summary of funds - prior year

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

### 17. Analysis of net assets between funds

#### Analysis of net assets between funds - current period

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

# ANIMAL CONCERN CUMBRIA

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

### 17. Analysis of net assets between funds (continued)

#### Analysis of net assets between funds - prior period

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

### 18. Pension commitments

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

### 19. Related party transactions

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