

REGISTERED CHARITY NUMBER: 1189973

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
ANIMAL WELFARE (FURNESS)**

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
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LA12 7AJ

**ANIMAL WELFARE (FURNESS)**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**ANIMAL WELFARE (FURNESS)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity was established for the care and protection of animals in need. To do this, the charity operates two shops in order to generate funds, one in Ulverston and the other in Barrow-in-Furness. It also receives monies from memberships, adoptions, donations, legacies and income from investments. The shops themselves rely heavily on the time and efforts of volunteers.

Animal Welfare (Furness) charity number 519065 transferred its assets and liabilities on 1 January 2023 completing its transition to a Charitable Incorporated Organisation of the same name, charity number 1189973. Due to delays in the transfer process, property is still held in the unincorporated Charities name at the 31 December 2024. The property has been incorporated into these financial statements.

**Public benefit**

The trustees confirm they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the trust's objectives through the activities described above is consistent therewith

## **ANIMAL WELFARE (FURNESS)**

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

This year many changes have happened within the business from staff training, re-branding, new shop purchase, new vastly improved website and consultants assisting the charity.

We have also had some new staff and volunteers and created a new Associate Trustee role to assist the Charity Trustees going forward. We are looking to fill this roll during 2025.

More changes will be added to the charities portfolio for 2025 going forward as the Charity is expanding with our new shop and collaborating with other organisations.

Both our retail shops in Barrow and Ulverston have had a good steady year with revenue, just a few bumps with staff illness.

The cattery has had a productive year as usual and a little less on the feral side of things this year.

Unfortunately like with all businesses the core costs have spiraled this year with supplies and vet fees and with this our adoption costs for animals had to go up to help with this increase. The charity has helped a lot more animals and persons within our community via financial hardship, mental health and wellbeing, pet foods and animal behaviours.

One area we have struggled with this year is transportation of animals and our TNR scheme and stock for shops, so this is earmarked for 2025.

Our new shop in Ulverston at 2 Dalton Gate will open in April 2025. This has actually been a costly project and more than initially expected but it will look great.

We are now again fully associated with the ADCH and the Charity Fundraising standards and this means our standards are kept high.

We did say at last years AGM that we were looking for land for dog kennels and feral cats. Unfortunately this has not come to fruition so this may be sort for in 2026/2027.

I would like to thank Tesco, Co-op, Booths, Pets at Home Foundation, Factory shop Ulverston and WCF pet supplies who have vastly helped the charity throughout the year with pet foods and litter and with their donation points in stores.

Thank you also to the following for financial help via wills, legacy's, and corporate events this year.

Susannah Jones  
Raymond McIlroy  
Raymond Wymer  
K2B  
BAE GAYE

We, as Trustees of AWF would also like to thank all of our staff who have always been there for the charity and naturally the volunteers and for Emma's first full financial year having a different spin on things making the charity grow is essential for going forward.

One area I think most Charities are struggling on is the volunteers side of things, we really do require more help with this and to assist with our online shop and blog platforms.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the committee's policy that the reserves held by the charity should be such that the charity can carry on its activities for six months without income. The reserves should, therefore, represent one half of the years expenditure. At 31st December 2024 the reserves met the policy requirement.

None of the funds are restricted.

**ANIMAL WELFARE (FURNESS)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**FINANCIAL REVIEW**

For the 2024 year, the charity generated a deficit in funds of £41,623 (2023 : Surplus of £743,233). 2023 included an exceptional item of £651,466 being the transfer of net assets from Animal Welfare (Furness) charity number 519065 on 1 January 2023.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its CIO constitution dated 17 June 2020.

**Recruitment and appointment of new trustees**

Applications received from potential new trustees are discussed at a Trustees Meeting. Once appointed, we provide copies of our Constitution and a welcome pack from the Charities Commission.

There must be at least four charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. As of 28 March 2025 a new trustee has been appointed, taking the total number to four.

**Organisational structure**

Charitable Incorporated Organisation.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1189973

**Principal address**

210 Dalton Road  
Barrow-in-Furness  
Cumbria  
LA14 1PN

**Trustees**

Mr N Welham  
Ms S Saunders  
Miss L Smith (resigned 30.1.24)  
Ms Y Sutherland  
Mrs A Caine (appointed 29.9.24)  
E Turner-Dow (appointed 28.3.25)

**Independent Examiner**

Mr P Hornby, FCCA, FCA  
J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

Approved by order of the board of trustees on 11 April 2025 and signed on its behalf by:



Mr N Welham - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ANIMAL WELFARE (FURNESS)**

**Independent examiner's report to the trustees of Animal Welfare (Furness)**

I report to the charity trustees on my examination of the accounts of Animal Welfare (Furness) (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the 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.



Mr P Hornby, FCCA, FCA

J F Hornby & Co  
Chartered Accountants  
The Tower  
Daltongate Business Centre  
Daltongate  
Ulverston  
Cumbria  
LA12 7AJ

11 April 2025

# ANIMAL WELFARE (FURNESS)

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

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		67,561	813,292
Other trading activities	2	128,490	129,812
Investment income	3	6,987	6,759
<b>Total</b>		<u>203,038</u>	<u>949,863</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		48,627	36,215
Support costs		196,034	170,415
<b>Total</b>		<u>244,661</u>	<u>206,630</u>
<b>NET INCOME/(EXPENDITURE)</b>		(41,623)	743,233
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		743,233	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>701,610</u>	<u>743,233</u>

The notes form part of these financial statements

# ANIMAL WELFARE (FURNESS)

## BALANCE SHEET 31 DECEMBER 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	496,603	170,600
<b>CURRENT ASSETS</b>			
Debtors	9	19,439	3,986
Cash at bank and in hand		191,386	573,896
		<u>210,825</u>	<u>577,882</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(5,818)	(5,249)
<b>NET CURRENT ASSETS</b>		<u>205,007</u>	<u>572,633</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>701,610</u>	<u>743,233</u>
<b>NET ASSETS</b>		<u>701,610</u>	<u>743,233</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>701,610</u>	<u>743,233</u>
<b>TOTAL FUNDS</b>		<u>701,610</u>	<u>743,233</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 April 2025 and were signed on its behalf by:



Mr N Welham - Trustee



## ANIMAL WELFARE (FURNESS)

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated goods for resale are not recognised on receipt. The value to the charity of the donated goods sold is recognised as income when sold. The proceeds of sales are categorised as 'Other trading activities'

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Computer equipment	- 33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# ANIMAL WELFARE (FURNESS)

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

### 2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Shop income	126,988	128,269
Sale of rags & books	1,502	1,543
	<u>128,490</u>	<u>129,812</u>

### 3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Interest received	<u>6,987</u>	<u>6,759</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

#### Trustees' expenses

During the year payments were made in respect of travelling and telephone costs incurred in the course of the charities activities. Other than this there were no other transactions with members during the year.

### 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Admin support	2	2
Shop assistants	6	4
Cattery	5	5
	<u>13</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	813,292
Other trading activities	129,812
Investment income	6,759
<b>Total</b>	<u>949,863</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	36,215
Support costs	170,415
<b>Total</b>	<u>206,630</u>

# ANIMAL WELFARE (FURNESS)

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

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>NET INCOME</b>	743,233
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>743,233</u>

### 7. EXCEPTIONAL ITEMS

On the 1 January 2023 Animal Welfare (Furness), an unincorporated registered charity (charity number 519065) transitioned to Animal Welfare (Furness), a charitable incorporated organisation (charity number 1189973) and transferred all of its property on behalf of the charity trustees.

Fixed assets were transferred over from the unincorporated charity at cost less accumulated depreciation. Freehold property was not previously depreciated and was transferred in at historic cost.

The assets transferred were as follows:

	£
Fixed assets	182,985
Current assets	470,761
Current liabilities	(2,280)
	<u>651,466</u>

### 8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2024	123,000	59,629	356	182,985
Additions	<u>202,377</u>	<u>135,930</u>	<u>-</u>	<u>338,307</u>
At 31 December 2024	<u>325,377</u>	<u>195,559</u>	<u>356</u>	<u>521,292</u>
<b>DEPRECIATION</b>				
At 1 January 2024	2,460	9,745	180	12,385
Charge for year	<u>2,460</u>	<u>9,745</u>	<u>99</u>	<u>12,304</u>
At 31 December 2024	<u>4,920</u>	<u>19,490</u>	<u>279</u>	<u>24,689</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>320,457</u>	<u>176,069</u>	<u>77</u>	<u>496,603</u>
At 31 December 2023	<u>120,540</u>	<u>49,884</u>	<u>176</u>	<u>170,600</u>

# ANIMAL WELFARE (FURNESS)

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

<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.24	31.12.23
	£	£
VAT	19,439	3,986
	<u>          </u>	<u>          </u>

<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.24	31.12.23
	£	£
Taxation and social security	348	179
Other creditors	5,470	5,070
	<u>          </u>	<u>          </u>
	5,818	5,249
	<u>          </u>	<u>          </u>

<b>11. MOVEMENT IN FUNDS</b>		Net movement in funds	At 31.12.24
	At 1.1.24		£
	£	£	
<b>Unrestricted funds</b>			
General fund	743,233	(41,623)	701,610
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	743,233	(41,623)	701,610
	<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	203,038	(244,661)	(41,623)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	203,038	(244,661)	(41,623)
	<u>          </u>	<u>          </u>	<u>          </u>

### Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	-	743,233	743,233
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	-	743,233	743,233
	<u>          </u>	<u>          </u>	<u>          </u>



# ANIMAL WELFARE (FURNESS)

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

### 11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	949,863	(206,630)	743,233
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>949,863</u>	<u>(206,630)</u>	<u>743,233</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	-	701,610	701,610
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>701,610</u>	<u>701,610</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,152,901	(451,291)	701,610
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,152,901</u>	<u>(451,291)</u>	<u>701,610</u>

### 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.



# ANIMAL WELFARE (FURNESS)

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

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	18,979	33,053
Bequests & legacies	30,202	115,123
Adoptions	17,700	13,650
Grants	680	-
Exceptional items	-	651,466
	<hr/> 67,561	<hr/> 813,292
<b>Other trading activities</b>		
Shop income	126,988	128,269
Sale of rags & books	1,502	1,543
	<hr/> 128,490	<hr/> 129,812
<b>Investment income</b>		
Interest received	6,987	6,759
	<hr/>	<hr/>
<b>Total incoming resources</b>	203,038	949,863
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Veterinary fees	43,986	31,962
Food & litter	3,044	2,039
Kennelling charges	-	554
Advertising	1,597	1,660
	<hr/> 48,627	<hr/> 36,215
<b>Support costs</b>		
<b>Management</b>		
Rent & rates	16,245	12,800
Insurance	4,141	2,958
Light and heat	7,920	10,008
Repairs & maintenance	4,173	5,964
Refuse collection	2,606	3,345
Cleaning	2,640	1,111
	<hr/> 37,725	<hr/> 36,186
<b>Finance</b>		
Wages	128,059	104,007
Pensions	1,398	1,003
Travelling expenses	736	957
Telephone	2,512	1,900
Paypal charges	3	173
Carried forward	132,708	108,040

This page does not form part of the statutory financial statements

# ANIMAL WELFARE (FURNESS)

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

	31.12.24 £	31.12.23 £
<b>Finance</b>		
Brought forward	132,708	108,040
Bank charges	1,035	774
	<u>133,743</u>	<u>108,814</u>
<b>Information technology</b>		
Card machine charges	1,670	1,478
Packaging	247	133
Postage and stationery	899	411
Sundries	3,403	3,643
	<u>6,219</u>	<u>5,665</u>
<b>Other</b>		
Computer expenses	1,993	1,182
Freehold property	2,460	2,460
Improvements to property	9,745	9,745
Computer equipment	99	180
	<u>14,297</u>	<u>13,567</u>
<b>Governance costs</b>		
Accountants' remuneration for non audit work	2,000	2,000
Legal fees	824	506
Book-keeping fees	1,226	3,677
	<u>4,050</u>	<u>6,183</u>
Total resources expended	<u>244,661</u>	<u>206,630</u>
<b>Net (expenditure)/income</b>	<u>(41,623)</u>	<u>743,233</u>

This page does not form part of the statutory financial statements