

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

England & Wales · Charity number 288473

Details

Other names	ANIMAL RESCUE GROUP WOKINGHAM
Status	Registered
Legal form	Other
Registered	1984-01-09
Register	View on the Charity Commission register

Contact

Address The Diana Brimblecombe
Animal Rescue Centre
Nelsons Lane
Hurst
Reading
RG10 0RR

Phone 01189341122

Email dbarc2020@yahoo.com

Website www.dbarc.org.uk

Activities

Objects: 1. THE PROVISION OF CARE AND SHELTER FOR ANIMALS THAT ARE STRAY, NEGLECTED OR ARE OTHERWISE IN NEED OF ASSISTANCE AND THE PROTECTION OF ANIMALS FROM ILL-USAGE, CRUELTY AND SUFFERING. 2. THE ADVANCEMENT OF EDUCATION OF THE PUBLIC IN THE NEEDS AND PROPER CARE OF ANIMALS.

Activities: to provide care and shelter for animals that are stray, neglected or are otherwise in need of assistance and to protect animals from ill-usage, cruelty and suffering and to advance the education of the public in the needs and proper care of animals.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** WOKINGHAM
- Bracknell Forest
- Reading
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£305,442	£371,899	-	-
2023-12-31	£294,802	£354,113	-	-
2022-12-31	£242,175	£387,163	-	-
2021-12-31	£273,057	£332,788	-	-
2020-12-31	£298,253	£319,687	-	-

Trustees

Name	Role	Appointed
DONNA PENFOLD	Chair	
ANGELA JUNE SPARSHOTT		2011-05-18
Carol Sykes		2016-01-27
Heather Quillish		2016-04-19
JANET HOUSELANDER-YOUNG		2018-06-13
Kieran Runnacles		2016-10-25
TOM WHITE		2019-12-10
Tara Louise Mills		2024-07-23

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

England & Wales - Charity number 288473

Accounts

Charity registration number 288473

**THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Miss D Penfold - Chairman
Mr T White - Treasurer
Mr K Runnacles
Mrs H Quillish
Mrs A Sparshott
Mrs C Sykes
Mrs J Young
Ms T L Mills

(Appointed 23 July 2024)

Charity number

288473

Independent examiner

Azets Audit Services
Suites B & D
Burnham Yard
London End
Beaconsfield
Buckinghamshire
United Kingdom
HP9 2JH

Bankers

CAF Bank Limited
P.O. Box 289
West Malling
Kent
United Kingdom
ME19 4TA

HSBC Bank Plc
1-2 Market Place
Wokingham
Berkshire
United Kingdom
RG40 1AL

National Savings
PO Box 4087
Glasgow
United Kingdom
G58 1SB

Solicitors

Clifton Ingram LLP Solicitors
22-24 Broad Street
Wokingham
Berkshire
United Kingdom
RG40 1BA

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Investment advisors

Rathbone Investment Management Limited
159 New Bond Street
London
W1S 2UD
United Kingdom

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

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THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The Diana Brimblecombe Animal Rescue Centre, formerly known until the 26th April 2002 as the Animal Rescue Group, Wokingham, was entered in the Central Register of Charities on 9th January 1984 as Registered Charity Number:- 288473.

The Charity's address is The Diana Brimblecombe Animal Rescue Centre, The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR.

The Charity's current Constitution states its aims and objectives to be:

- (a) the provision of care and shelter for animals that are stray, neglected or are otherwise in need of assistance and the protection of animals from ill-usage, cruelty and suffering and
 - (b) the advancement of education of the public in the needs and proper care of animals.
- and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Charitable activities

The past year has yet again been a challenging one for DBARC as it has been for so many charities. The spending squeeze on household budgets, coupled with increase in input costs for the Charity continues to significantly impact our ability to support animal welfare in many ways.

We continue to see animals being given up for rehoming, or simply abandoned, coming into our care with intense medical issues that may require extensive and inevitably therefore expensive care, as well as long periods of residence at the Centre before they are able to be presented for rehoming. Veterinary fees nationally have escalated in an unprecedented manner, so this further impacts upon our ever-increasing veterinary bills. Delays while animals are under care also increases the occupancy of the accommodation at the Centre, which has the dual impact of increasing operating costs and also preventing the acceptance of other animals which not only compromises our effectiveness but also restricts potential income from adoption fees. Some good news is that the previously reported problem in relation to cases of infectious illness in some cats has been successfully addressed with the completion of a new Isolation Unit.

Rehoming showed a mixed picture in 2024. Dog adoptions increased from 150 to 164, whilst Cat adoptions decreased from 143 to 115. Rabbit and Guinea Pig adoptions also decreased in 2024. Adoptions have been declining overall since the peak in 2018: While there are fluctuations, the overall trend for dog adoptions appears to be downward. On the flip side Cat adoptions have been increasing overall. While there are fluctuations, the overall trend for cat adoptions appears to be upward. The overall number is something that it is impossible for the Charity to predict, and our aim is to remain available for whenever the need arises.

DBARC continues with its efforts to increase public awareness and of course to raise funds. Our team have worked hard to both hold events at the Centre and to attend local events and will continue to develop both. We also now welcome customers to our onsite shop which sells donated pet products. We have been working with local businesses who wish to send staff on volunteering days but are still struggling to recruit volunteers to help with fund-raising activities, although we are fortunate to have some dedicated supporters.

The broad picture is one of a situation where we have been able to help very many animals to improve, often to totally transform their lives and their welfare and where we have been able to help both surrendering owners to deal with traumatic situations in their lives, and to help adopting owners to know the joy that an animal companion can bring. DBARC is dedicated to achieving all of this and will continue with its vital work.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The broad picture is one of a situation where we have been able to help very many animals to improve, often to totally transform their lives and their welfare and where we have been able to help both surrendering owners to deal with traumatic situations in their lives, and to help adopting owners to know the joy that an animal companion can bring. DBARC is dedicated to achieving all of this and will continue with its vital work.

Financial review

The trustees consider it prudent to maintain cash reserves equal to at least 2 years' net excess expenditure over income and to safeguard a bequeathed share portfolio for long-term sustainability. As such, a general reserve of £640,000 (2023: £692,000) is held to cover operational costs if all income ceases. These reserves are detailed in note 14 of the financial statements.

Income & Expenditure

Total income derived from all sources totalled £305,442 (2023: £294,802). The income is predominantly made up of fundraising, donations and legacies.

The legacies received in 2024 amounted to £79,325 compared with £34,404 in 2023. The charity is always grateful for such generosity from our supporters, and is mindful that income such as legacies is used to support the Charity in the rescuing and the rehoming of abandoned and unwanted animals.

Membership and Care Share generated income of £54,115 and has decreased compared with the income received in 2023 which was £59,919.

Our supporters fundraising activities has remained steady during 2024 following on from a number of years where it declined as a consequence of the COVID pandemic. Fundraising income decreased to £33,653 in 2023, compared to £54,186 in 2023. This is due to fewer donations received from Mad About Schnauzers. It is hoped that this income stream can continue to grow in 2024 as we are fortunate to have a very dedicated group of supporters.

Total expenditure from Charitable activities in 2024 was £366,461 (2023: £349,079). The major expenditure areas continue to be veterinary fees and staff wages, representing a combined total of 55% of the annual expenditure.

Wages & salaries for the small number of staff employed by the charity increased to £118,871 (2023: £94,913).

Veterinary costs were £87,182 (2023: £103,631) and reflects the decrease in the extent of their complex medical issues that need to be treated prior to adoption.

Site services costs were £65,493 in the year compared to £56,368 in 2024. Whilst site maintenance costs were £13,052 (2023: £5,286).

Depreciation was £35,190 in the year compared to £40,154 in 2023.

Overall, the Charity had a net deficit of £49,156 in the year compared to £54,468 in 2023.

Principal funding sources

The Charity is entirely dependent upon voluntary donations and receives no Government funding with the exception of the Gift Aid augmentation. The degree of financial support is markedly influenced by legacies, a form of exceptional income that varies significantly from period to period, but which is invariably used to assist both operational requirements and facilitate the needs of capital expenditure.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Investment policy

There is not restriction upon the Charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available of funds between deposit accounts and listed investments. Such listed investments are placed in low to medium risk within a diversified portfolio, thereby spreading our potential risk further.

The share investments have generated a dividend income of £12,510 in the year (2023: £11,102) whilst interest income of £6,563 (2023: £4,497) has been generated through the National Savings and CAF Bank investments. The increased interest earned on our National Savings and CAF Bank accounts is reflective of the increasing interest rates offered to the market, and although other options have been looked at the Trustees are reluctant to commit to large sums of cash to longer term higher interest bearing accounts as the charity's cash reserves are required for the day to day management of the charity and capital investment.

Risk assessment

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Economic factors and Government policies continue to create challenges for the Charity.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss D Penfold - Chairman

Mr T White - Treasurer

Mr K Runnacles

Mrs H Quillish

Mrs A Sparshott

Mrs C Sykes

Mrs J Young

Ms T L Mills

(Appointed 23 July 2024)

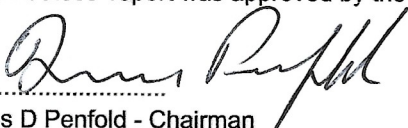
The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of three years. Retiring trustees may offer themselves for immediate re-election at the appropriate annual general meeting. The Executive Committee has the authority to co-opt additional members to fill any mid-term vacancies that may exist, but any such co-opted members must then seek formal election at the next annual general meeting. No external person or body has the authority to appoint trustees or members of the Executive Committee.

The Charity owns the freehold of its main operational property at The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR and that property is held on behalf of the Charity by The Official Custodian for Charities.

Future Liabilities

Each of the Trustees has confirmed that there is no information or liability of which they are aware which is relevant to the fabric of these Accounts, but of which the Independent Examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent examiners are aware of all relevant information.

The trustees' report was approved by the Board of Trustees.


.....
Miss D Penfold - Chairman

Dated:18/09/2025

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

I report to the trustees on my examination of the financial statements of The Diana Brimblecombe Animal Rescue Centre (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 financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 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 financial statements to be reached.

Christopher Nisbet

Christopher Nisbet FCA

Azets Audit Services

Suites B & D

Burnham Yard

London End

Beaconsfield

Buckinghamshire

HP9 2JH

United Kingdom

23/09/2025
Dated:

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

BALANCE SHEET

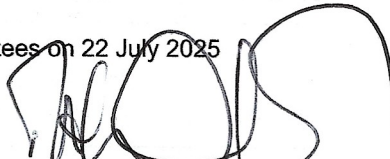
AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13	513,337		518,538	
Investments	14	639,610		692,301	
		<u>1,152,947</u>		<u>1,210,839</u>	
Current assets					
Stocks	15	6,020		5,595	
Debtors	16	47,299		37,742	
Cash at bank and in hand		16,254		14,191	
		<u>69,573</u>		<u>57,528</u>	
Creditors: amounts falling due within one year	18	<u>(16,016)</u>		<u>(12,105)</u>	
Net current assets			53,557		45,423
Total assets less current liabilities			<u>1,206,504</u>		<u>1,256,262</u>
Income funds					
Restricted funds	20	7,455		8,057	
Unrestricted funds		1,199,049		1,248,205	
		<u>1,206,504</u>		<u>1,256,262</u>	

The financial statements were approved by the Trustees on 22 July 2025



Miss D Penfold - Chairman



Mr Tom White - Treasurer

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	219,503	-	219,503	192,844	-	192,844
Charitable activities	3	33,213	-	33,213	32,174	-	32,174
Fundraising income	4	33,653	-	33,653	54,186	-	54,186
Investments	5	19,073	-	19,073	15,599	-	15,599
Total income		305,442	-	305,442	294,803	-	294,803
Expenditure on:							
Raising funds							
Fundraising and publicity	6	6,040	-	6,040	5,034	-	5,034
Charitable activities							
Charitable Expenditure	7	365,859	602	366,461	348,478	602	349,080
Total charitable expenditure		365,859	602	366,461	348,478	602	349,080
Total expenditure		371,899	602	372,501	353,512	602	354,114
Net gains/(losses) on investments	11	17,301	-	17,301	4,241	-	4,241
Net expenditure for the year/ Net movement in funds		(49,156)	(602)	(49,758)	(54,468)	(602)	(55,070)
Fund balances at 1 January 2024		1,248,205	8,057	1,256,262	1,302,673	8,659	1,311,332
Fund balances at 31 December 2024		1,199,049	7,455	1,206,504	1,248,205	8,057	1,256,262

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

All income and expenditure derive from continuing activities.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Diana Brimblecombe Animal Rescue Centre, formerly known until the 26th April 2002 as the Animal Rescue Group, Wokingham, was entered in the Central Register of Charities on 9th January 1984 as Registered Charity Number:- 288473.

1.1 Accounting convention

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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 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.

The costs of generating funds include fund raising costs, trading costs and investment management charges.

Charitable activities relate to running the animal rescue centre.

Governance costs include costs of the preparation and independent examination of statutory accounts, bank charges and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over 40 years
Plant and equipment	25% reducing balance - monthly basis
Plant and equipment	over 20 years
Motor vehicles	25% reducing balance - monthly basis
Steel portable units	over 20 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

The investments in the accounts relate to listed investments held through common investment funds, National Savings Bank and CafGold deposit accounts.

Interest on the investments in common investment funds and CafGold is accounted for on an accrued basis.

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated on the difference between sales proceeds and opening book value.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Stock is comprised of animal feed, veterinary materials and purchased goods for resale at fairs and bazaars.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	119,276	130,694
Legacies receivable	79,325	34,404
Gift aid	20,902	27,746
	<u>219,503</u>	<u>192,844</u>

3 Charitable activities

	Charitable Income	Charitable Income
	2024	2023
	£	£
CareShare fees	7,795	8,140
Commission receivable	21,669	19,506
Membership fees	3,679	3,496
Other income	70	1,032
	<u>33,213</u>	<u>32,174</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Fundraising income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	33,653	54,186

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from listed investments	12,510	11,102
Interest receivable	6,563	4,497
	19,073	15,599

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	2,536	1,745
Fundraising agents	3,504	3,289
	6,040	5,034
Fundraising and publicity	6,040	5,034

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	123,107	99,264
Depreciation and impairment	35,190	40,154
Incoming animal costs	8,356	8,938
Veterinary fees	87,182	103,631
Animal welfare	16,402	15,729
General expenses	8,354	11,148
Maintenance	13,052	5,286
Site services	65,493	56,368
Trustees indemnity insurance	2,954	2,570
Bank charges	2,628	2,334
Professional fees	743	888
Other charitable expenditure	3,000	2,770
	<u>366,461</u>	<u>349,080</u>
	<u>366,461</u>	<u>349,080</u>
Analysis by fund		
Unrestricted funds	365,859	348,478
Restricted funds	602	602
	<u>366,461</u>	<u>349,080</u>

8 Independent Examiner

Fees payable for the independent examination were £3,000 (2023: £2,770). Fees were also paid in respect of payroll services of £743 (2023: £888)

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. The charity purchased trustees indemnity insurance of £2,954 (2023: £2,570) in the year.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Centre management staff	1	1
Animal care assistants	8	4
Total	<u>9</u>	<u>5</u>

Employment costs

	2024 £	2023 £
Wages and salaries	118,871	94,913
Social security costs	2,095	1,910
Other pension costs	2,141	2,441
	<u>123,107</u>	<u>99,264</u>

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Gain/(loss) on sale of investment portfolio	<u>17,301</u>	<u>4,241</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Tangible fixed assets

	Freehold land and buildings	Plant and Motor equipment	Motor vehicles	Steel portable units	Total
	£	£	£	£	£
Cost					
At 1 January 2024	643,649	296,937	34,941	69,354	1,044,881
Additions	-	-	-	29,987	29,987
At 31 December 2024	643,649	296,937	34,941	99,341	1,074,868
Depreciation and impairment					
At 1 January 2024	226,234	216,040	26,785	57,283	526,342
Depreciation charged in the year	11,091	18,024	1,857	4,217	35,189
At 31 December 2024	237,325	234,064	28,642	61,500	561,531
Carrying amount					
At 31 December 2024	406,324	62,873	6,299	37,841	513,337
At 31 December 2023	417,415	80,897	8,156	12,070	518,538

14 Fixed asset investments

	Share portfolio	Capital cash account	CAF Gold account	Total
	£	£	£	£
Cost or valuation				
At 1 January 2024	389,649	14,328	288,324	692,301
Additions	81,407	(81,407)	85,891	85,891
Disposals	(68,233)	68,233	(187,955)	(187,955)
Valuation changes	17,303	-	-	17,303
Interest received	-	12,509	23,065	35,574
Management fee	-	(3,504)	-	(3,504)
At 31 December 2024	420,126	10,159	209,325	639,610
Impairment				
At 1 January 2024 & 31 December 2024	-	-	-	-
Carrying amount				
At 31 December 2024	420,126	10,159	209,325	639,610
At 31 December 2023	389,649	14,328	288,324	692,301

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15	Stocks		2024	2023
			£	£
	Stocks		6,020	5,595
			<u>6,020</u>	<u>5,595</u>
16	Debtors		2024	2023
	Amounts falling due within one year:		£	£
	Other debtors		39,795	26,919
	Prepayments and accrued income		7,504	10,823
			<u>47,299</u>	<u>37,742</u>
17	Loans and overdrafts		2024	2023
			£	£
	Bank overdrafts		8,963	1,402
			<u>8,963</u>	<u>1,402</u>
	Payable within one year		8,963	1,402
			<u>8,963</u>	<u>1,402</u>
18	Creditors: amounts falling due within one year		2024	2023
		Notes	£	£
	Bank overdrafts	17	8,963	1,402
	Accruals and deferred income		7,053	10,703
			<u>16,016</u>	<u>12,105</u>
19	Retirement benefit schemes			

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,141 (2023 - £2,441).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Restricted funds

	Balance at 1 January 2023	Resources expended	Balance at 1 January 2024	Resources expended	Balance at 31 December 2024
	£	£	£	£	£
Steel Framed Buildings and Cattery	8,659	(602)	8,057	(602)	7,455
	<u>8,659</u>	<u>(602)</u>	<u>8,057</u>	<u>(602)</u>	<u>7,455</u>

The restricted funds balances include the net book value of assets purchased with restricted funds at the year end after deducting depreciation for the year amounting to £602 (2023: £602) in the year.

21 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total Unrestricted funds 2024	Total Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:						
Tangible assets	505,882	7,455	513,337	510,481	8,057	518,538
Investments	639,610	-	639,610	692,301	-	692,301
Current assets/(liabilities)	53,557	-	53,557	45,423	-	45,423
	<u>1,199,049</u>	<u>7,455</u>	<u>1,206,504</u>	<u>1,248,205</u>	<u>8,057</u>	<u>1,256,262</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

England & Wales - Charity number 288473

Accounts

Charity registration number 288473

**THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss D Penfold - Chairman Mr T White - Treasurer Mr K Runnacles Mrs H Quillish Mrs A Sparshott Mrs C Sykes Mrs J Young
Charity number	288473
Independent examiner	Azets Audit Services Suites B & D Burnham Yard London End Beaconsfield Buckinghamshire United Kingdom HP9 2JH
Bankers	CAF Bank Limited P.O. Box 289 West Malling Kent United Kingdom ME19 4TA HSBC Bank Plc 1-2 Market Place Wokingham Berkshire United Kingdom RG40 1AL National Savings PO Box 4087 Glasgow United Kingdom G58 1SB
Solicitors	Clifton Ingram LLP Solicitors 22-24 Broad Street Wokingham Berkshire United Kingdom RG40 1BA
Investment advisors	Rathbone Investment Management Limited 159 New Bond Street London W1S 2UD United Kingdom

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

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Statement of financial activities	5
Balance sheet	6
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THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The Diana Brimblecombe Animal Rescue Centre, formerly known until the 26th April 2002 as the Animal Rescue Group, Wokingham, was entered in the Central Register of Charities on 9th January 1984 as Registered Charity Number:- 288473.

The Charity's address is The Diana Brimblecombe Animal Rescue Centre, The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR.

The Charity's current Constitution states its aims and objectives to be:

(a) the provision of care and shelter for animals that are stray, neglected or are otherwise in need of assistance and the protection of animals from ill-usage, cruelty and suffering and

(b) the advancement of education of the public in the needs and proper care of animals.
and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Charitable activities

The past year has yet again been a challenging one for DBARC as it has been for so many charities. The post-pandemic world remains a very different one from the point of view of animal welfare, and the continuing economic issues facing so many areas of society is also impacting our activities in many ways.

We continue to see animals being given up for rehoming, or simply abandoned, coming into our care with intense medical issues that may require extensive and inevitably therefore expensive care, as well as long periods of residence at the Centre before they are able to be presented for rehoming. Veterinary fees nationally have escalated in an unprecedented manner, so this further impacts upon our ever-increasing veterinary bills. Delays while animals are under care also increases the occupancy of the accommodation at the Centre, which has the dual impact of increasing operating costs and also preventing the acceptance of other animals which not only compromises our effectiveness but also restricts potential income from adoption fees. An onsite problem was highlighted in relation to the above when during 2023 we had repeated incidences in our cattery when cases of infectious respiratory illness in some cats and acutely with some kittens meant it was not safe to admit or rehome any cats until there was no remaining risk, and this was after intensive medical care for the infected cats. This highlighted the lack of adequate isolation facilities, given that our isolation cattery which had been in use for over 15 years was no longer fit for purpose. The Trustees decided that a replacement was an economic necessity, and this will enable safe isolation for at risk admissions and greatly increase our standard of care.

Rehoming has shown a significant decline compared to past experience, and this is likely to remain the case due to the economic climate. This is also impacted by the ongoing but transitory animal rehomingers who appear, largely on social media, Usually unregistered and unregulated, this trend is not helpful to those seeking a safe and responsible adoption situation.

DBARC has identified a pressing need to increase public awareness and of course to raise funds. Our team has been working hard to both hold events at the Centre and to attend local events and will continue to develop both. We also now welcome customers to our onsite shop which sells donated pet products. We have been working with local businesses who wish to send staff on volunteering days, but are still struggling to recruit volunteers to help with fund-raising activities, although we are fortunate to have some dedicated supporters.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Charitable activities (continued)

The broad picture is one of a situation where we have been able to help very many animals to improve, often to totally transform their lives and their welfare and where we have been able to help both surrendering owners to deal with traumatic situations in their lives, and to help adopting owners to know the joy that an animal companion can bring. DBARC is dedicated to achieving all of this and will continue with it's vital work.

Financial review

The trustees consider it prudent to maintain cash reserves equal to at least 2 years' net excess expenditure over income and to safeguard a bequeathed share portfolio for long-term sustainability. As such, a general reserve of £692,000 (2022: £718,000) is held to cover operational costs if all income ceases. These reserves are detailed in note 14 of the financial statements.

Income & Expenditure

Total income derived from all sources totalled £294,802 (2022 : £242,157). The income is predominantly made up of fundraising, donations and legacies.

The legacies received in 2023 amounted to £34,404 compared with £27,968 in 2022. The charity is always grateful for such generosity from our supporters, and is mindful that income such as legacies is used to support the Charity in the rescuing and the rehoming of abandoned and unwanted animals.

Membership and Care Share generated income of £59,919 and has increased compared with the income received in 2022 which was £46,331.

Our supporters fundraising activities increased during 2023 following on from a number of years where it declined as a consequence of the COVID pandemic. Fundraising income increased to £54,186 in 2023, compared to £48,327 in 2022. It is hoped that this income stream can continue to grow in 2024 as we are fortunate to have a very dedicated group of supporters.

Total expenditure from Charitable activities in 2023 was £349,079 (2022: £364,114). The major expenditure areas continue to be veterinary fees and staff wages, representing a combined total of 58% of the annual expenditure.

Wages & salaries for the small number of staff employed by the charity increased to £99,264 (2022: £97,162).

Veterinary costs were £103,631 (2022: £139,107) and reflects the increase in animals being received after the pandemic and the extent of their complex medical issues that need to be treated prior to adoption.

Site services costs were £56,368 in the year compared to £42,294 in 2022. Whilst site maintenance costs were £5,286 (2022: £5,027).

Depreciation was £40,154 in the year compared to £47,511 in 2022.

Overall, the Charity had a net deficit of £55,070 in the year compared to £145,555 in 2022.

Principal funding sources

The Charity is entirely dependent upon voluntary donations and receives no Government funding with the exception of the Gift Aid augmentation. The degree of financial support is markedly influenced by legacies, a form of exceptional income that varies significantly from period to period, but which is invariably used to assist both operational requirements and facilitate the needs of capital expenditure.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Investment policy

There is not restriction upon the Charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available of funds between deposit accounts and listed investments. Such listed investments are placed in low to medium risk within a diversified portfolio, thereby spreading our potential risk further.

The share investments have generated a dividend income of £11,102 in the year (2022: £10,063) whilst interest income of £4,497 (2022: £293) has been generated through the National Savings and CAF Bank investments. The increased interest earned on our National Savings and CAF Bank accounts is reflective of the increasing interest rates offered to the market, and although other options have been looked at the Trustees are reluctant to commit to large sums of cash to longer term higher interest bearing accounts as the charity's cash reserves are required for the day to day management of the charity and capital investment.

Risk assessment

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Economic factors and Government policies continue to create challenges for the Charity.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss D Penfold - Chairman

Mr T White - Treasurer

Mr K Runnacles

Mrs H Quillish

Mrs A Sparshott

Mrs C Sykes

Mrs J Young

The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of three years. Retiring trustees may offer themselves for immediate re-election at the appropriate annual general meeting. The Executive Committee has the authority to co-opt additional members to fill any mid-term vacancies that may exist, but any such co-opted members must then seek formal election at the next annual general meeting. No external person or body has the authority to appoint trustees or members of the Executive Committee.

The Charity owns the freehold of its main operational property at The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR and that property is held on behalf of the Charity by The Official Custodian for Charities.

Future Liabilities

Each of the Trustees has confirmed that there is no information or liability of which they are aware which is relevant to the fabric of these Accounts, but of which the Independent Examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent examiners are aware of all relevant information.

The trustees' report was approved by the Board of Trustees.


.....
Miss D Penfold - Chairman

Dated: 23/07/2024

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

I report to the trustees on my examination of the financial statements of The Diana Brimblecombe Animal Rescue Centre (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 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 financial statements to be reached.

Christopher Nisbet

Christopher Nisbet FCA

Azets Audit Services

Suites B & D

Burnham Yard

London End

Beaconsfield

Buckinghamshire

HP9 2JH

United Kingdom

Dated: 26 July 2024

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	165,098	-	165,098	137,161	-	137,161
Charitable activities	3	59,919	-	59,919	46,331	-	46,331
Fundraising income	4	54,186	-	54,186	48,327	-	48,327
Investments	5	15,599	-	15,599	10,356	-	10,356
Total income		294,802	-	294,802	242,175	-	242,175
Expenditure on:							
Raising funds							
Fundraising and publicity	6	5,034	-	5,034	5,329	-	5,329
Charitable activities							
Charitable Expenditure	7	348,477	602	349,079	363,547	567	364,114
Total charitable expenditure		348,477	602	349,079	363,547	567	364,114
Total expenditure		353,511	602	354,113	368,876	567	369,443
Net gains/(losses) on investments	11	4,241	-	4,241	(18,287)	-	(18,287)
Net expenditure for the year/ Net movement in funds		(54,468)	(602)	(55,070)	(144,988)	(567)	(145,555)
Fund balances at 1 January 2023		1,302,673	8,659	1,311,332	1,447,661	9,225	1,456,886
Fund balances at 31 December 2023		1,248,205	8,057	1,256,262	1,302,673	8,658	1,311,331

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

All income and expenditure derive from continuing activities.

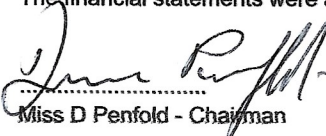
THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

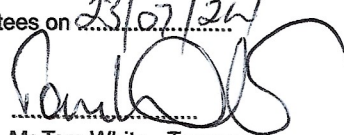
BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13	518,538		558,691	
Investments	14	692,301		717,930	
		<u>1,210,839</u>		<u>1,276,621</u>	
Current assets					
Stocks	15	5,595		6,869	
Debtors	16	37,742		24,099	
Cash at bank and in hand		14,191		12,738	
		<u>57,528</u>		<u>43,706</u>	
Creditors: amounts falling due within one year	18	<u>(12,105)</u>		<u>(8,996)</u>	
Net current assets			45,423		34,710
Total assets less current liabilities			<u>1,256,262</u>		<u>1,311,331</u>
Income funds					
Restricted funds	20	8,057		8,658	
Unrestricted funds		1,248,205		1,302,673	
		<u>1,256,262</u>		<u>1,311,331</u>	

The financial statements were approved by the Trustees on 23/07/24


Miss D Penfold - Chairman


Mr Tom White - Treasurer

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Diana Brimblecombe Animal Rescue Centre, formerly known until the 26th April 2002 as the Animal Rescue Group, Wokingham, was entered in the Central Register of Charities on 9th January 1984 as Registered Charity Number:- 288473.

1.1 Accounting convention

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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 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.

The costs of generating funds include fund raising costs, trading costs and investment management charges.

Charitable activities relate to running the animal rescue centre.

Governance costs include costs of the preparation and independent examination of statutory accounts, bank charges and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over 40 years
Plant and equipment	25% reducing balance - monthly basis
Plant and equipment	over 20 years
Motor vehicles	25% reducing balance - monthly basis
Steel portable units	over 20 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

The investments in the accounts relate to listed investments held through common investment funds, National Savings Bank and CafGold deposit accounts.

Interest on the investments in common investment funds, National Savings and CafGold is accounted for on an accrued basis.

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated on the difference between sales proceeds and opening book value.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Stock is comprised of animal feed, veterinary materials and purchased goods for resale at fairs and bazaars.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	130,694	109,193
Legacies receivable	34,404	27,968
	<u>165,098</u>	<u>137,161</u>

3 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
CareShare fees	8,140	7,375
Membership fees	3,496	3,741
Other income	48,283	35,215
	<u>59,919</u>	<u>46,331</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Fundraising income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	54,186	48,327

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	11,102	10,063
Interest receivable	4,497	293
	15,599	10,356

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	1,745	2,008
Fundraising agents	3,289	3,321
Fundraising and publicity	5,034	5,329
	5,034	5,329

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	99,264	92,162
Depreciation and impairment	40,154	47,511
Incoming animal costs	8,937	6,176
Veterinary fees	103,631	139,107
Animal welfare	15,729	16,255
General expenses	11,148	7,842
Maintenance	5,286	5,027
Site services	56,368	42,294
Trustees indemnity insurance	2,570	2,443
Bank charges	2,334	2,261
Professional fees	888	396
Other charitable expenditure	2,770	2,640
	<u>349,079</u>	<u>364,114</u>
	<u>349,079</u>	<u>364,114</u>
Analysis by fund		
Unrestricted funds	348,477	363,547
Restricted funds	602	567
	<u>349,079</u>	<u>364,114</u>

8 Independent Examiner

Fees payable for the independent examination were £2,770 (2022 : £2,640). Fees were also paid in respect of payroll services of £792 (2022 : £660)

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. The charity purchased trustees indemnity insurance of £2,570 (2022: £2,443) in the year.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Centre management staff	1	1
Animal care assistants	4	4
Total	<u>5</u>	<u>5</u>

Employment costs	2023 £	2022 £
Wages and salaries	94,913	88,768
Social security costs	1,910	1,633
Other pension costs	2,441	1,761
	<u>99,264</u>	<u>92,162</u>

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Gain/(loss) on sale of investment portfolio	<u>4,241</u>	<u>(18,287)</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets

	Freehold land and buildings £	Plant and Motor equipment £	Motor vehicles £	Steel portable units £	Total £
Cost					
At 1 January 2023	643,649	296,937	34,941	69,354	1,044,881
At 31 December 2023	643,649	296,937	34,941	69,354	1,044,881
Depreciation and impairment					
At 1 January 2023	215,143	192,835	24,394	53,816	486,188
Depreciation charged in the year	11,091	23,205	2,391	3,468	40,155
At 31 December 2023	226,234	216,040	26,785	57,284	526,343
Carrying amount					
At 31 December 2023	417,415	80,897	8,156	12,070	518,538
At 31 December 2022	428,506	104,101	10,547	15,537	558,691

14 Fixed asset investments

	Share portfolio £	CAF Gold account £	National Saving Bank £	Total £
Cost or valuation				
At 1 January 2022	391,923	174,436	151,571	717,930
Additions/Disposals	-	111,782	-	111,782
Valuation changes	4,241	-	-	4,241
Interest received	11,102	2,106	-	13,208
Management fee	(3,289)	-	-	(3,289)
Disposals	-	-	(151,571)	(151,571)
At 31 December 2023	403,977	288,324	-	692,301
Impairment				
At 1 January 2023 & 31 December 2023	-	-	-	-
Carrying amount				
At 31 December 2023	403,977	288,324	-	692,301
At 31 December 2022	391,923	174,436	151,571	717,930

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15	Stocks		2023	2022
			£	£
	Stocks		5,595	6,869
			<u> </u>	<u> </u>

16	Debtors		2023	2022
			£	£
	Amounts falling due within one year:			
	Other debtors		26,919	20,799
	Prepayments and accrued income		10,823	3,300
			<u> </u>	<u> </u>
			37,742	24,099
			<u> </u>	<u> </u>

17	Loans and overdrafts		2023	2022
			£	£
	Bank overdrafts		1,402	1,981
			<u> </u>	<u> </u>
	Payable within one year		1,402	1,981
			<u> </u>	<u> </u>

18	Creditors: amounts falling due within one year		2023	2022
			£	£
		Notes		
	Bank overdrafts	17	1,402	1,981
	Accruals and deferred income		10,703	7,015
			<u> </u>	<u> </u>
			12,105	8,996
			<u> </u>	<u> </u>

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,441 (2022 - £1,761).

20 Restricted funds

There was no receipt of restricted funds in 2023 (2022- none)

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:						
Tangible assets	510,481	8,057	518,538	550,032	8,659	558,691
Investments	692,301	-	692,301	717,930	-	717,930
Current assets/(liabilities)	45,423	-	45,423	34,710	-	34,710
	<u>1,248,205</u>	<u>8,057</u>	<u>1,256,262</u>	<u>1,302,672</u>	<u>8,659</u>	<u>1,311,331</u>

The restricted funds balances include the net book value of restricted retained funds at the year end after deducting depreciation for the year amounting to £602 (2022: £566) in the year.

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

England & Wales - Charity number 288473

Accounts

Charity registration number 288473

**THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Miss D Penfold - Chairman
Mr T White - Treasurer
Mr K Runnacles
Mrs H Quillish
Mrs A Sparshott
Mrs C Sykes
Mrs J Young

Charity number

288473

Independent examiner

Azets Audit Services
Suites B & D
Burnham Yard
Beaconsfield
Bucks
United Kingdom
HP9 2JH

Bankers

CAF Bank Limited
P.O. Box 289
West Malling
Kent
United Kingdom
ME19 4TA

HSBC Bank Plc
1-2 Market Place
Wokingham
Berkshire
United Kingdom
RG40 1AL

National Savings
PO Box 4087
Glasgow
United Kingdom
G58 1SB

Solicitors

Clifton Ingram LLP Solicitors
22-24 Broad Street
Wokingham
Berkshire
United Kingdom
RG40 1BA

Investment advisors

Rathbone Investment Management Limited
159 New Bond Street
London
W1S 2UD
United Kingdom

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The Diana Brimblecombe Animal Rescue Centre, formerly known until the 26th April 2002 as the Animal Rescue Group, Wokingham, was entered in the Central Register of Charities on 9th January 1984 as Registered Charity Number:- 288473.

The Charity's address is The Diana Brimblecombe Animal Rescue Centre, The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR.

The Charity's current Constitution states its aims and objectives to be:

- (a) the provision of care and shelter for animals that are stray, neglected or are otherwise in need of assistance and the protection of animals from ill-usage, cruelty and suffering and
 - (b) the advancement of education of the public in the needs and proper care of animals.
- and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Charitable activities

DBARC has been striving to meet the challenges of another atypical year as the charity adjusts to the ongoing changes in the charity sector and the animal welfare sector brought about by the pandemic. Over the past year, we have seen an increasing need for the more specialised aspects of animal rescue. This has included more animals requiring veterinary care, often being surrendered because their owners are struggling financially. Sometimes this is as simple as animals who have not received standard routine vaccination, or neutering, but very frequently may also be animals requiring intensive veterinary care for ongoing conditions, or orthopaedic work. All of this is further complicated by an excess of demand over supply for veterinary appointments, which is a nationwide issue currently. All these factors inevitably have an impact on the finances of the charity, and also impart upon our rehoming rate as we have quite limited accommodation, and once this is at full occupation we are unable to accept further animals for rehoming. We are also seeing an increase in younger animals that were perhaps acquired during lockdown but no longer fit with a changed lifestyle or financial situation, and many of these are under-socialised in the case of dogs, or even virtually unhandled in the case of cats or small pets, which again presents a rehabilitation requirement prior to rehoming. There has also been an increase in animals coming into the rescue centre that have not been neutered, because their former owners had intended to allow them to produce offspring to sell, but with the reduction in demand post-pandemic and due to the general economic situation, that is proving unviable and they have no wish to retain the animal in question. DBARC has seen a large increase in incoming kittens, nursing and pregnant female cats as a result.

After three years of extremely limited fund raising opportunities, the DBARC team have been acutely aware that the depletion of reserves has been considerable, and that every opportunity must be taken to address this. Considerable efforts have been made in this area, but limiting factors include a shortage of volunteer availability, and a less affluent support base.

The charity has limited any major expenditure on the site to areas that either required repair or replacement, or that would enable maximization of fundraising activities, and other projects have been postponed until a more favourable economic climate is achieved.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The Trustees have considered it prudent to maintain general reserve of £718,000 (2021: £798,000), to cover operational expenditure if all forms of income were to cease and also future planned capital expenditure. The reserve funds are held in cash investments and a share portfolio as seen in note 13 of these financial statements.

Income & Expenditure

Total income derived from all sources totalled £242,157 (2021: £273,057). The income is predominantly made up of fundraising, donations and legacies.

The legacies received in 2022 amounted to £27,968 compared with £94,100 in 2021. The charity is always grateful for such generosity from our supporters, and is mindful that income such as legacies is used to support the Charity in the rescuing and the rehoming of abandoned and unwanted animals.

Membership and Care Share generated income of £46,331 and is in line with the income received in 2021 which was £42,736.

Our supporters fundraising activities were also significantly reduced during 2022 as a continuing direct consequence of the COVID pandemic. Fundraising income decreased to £48,327 in 2022, compared to £53,434 in 2021. It is hoped that this income stream can grow in 2023 as we are fortunate to have a very dedicated group of supporters.

Total expenditure in 2022 was £369,114 (2021: £329,785). The major expenditure areas continue to be veterinary fees and staff wages, representing a combined total of 64% of the annual expenditure.

Wages & salaries for the small number of staff employed by the charity increased to £97,162 (2021: £84,732).

Income & Expenditure (continued)

Veterinary costs were £139,107 (2021: £108,366) and reflects the increase in animals being received after the pandemic and the extent of their complex medical issues that need to be treated prior to adoption.

Site services costs were £42,294 in the year compared to £36,137 in 2021. Whilst site maintenance costs were £5,027 (2021: £4,071).

Depreciation was £47,511 in the year compared to £56,021 in 2021.

Overall, the Charity had a net deficit of £150,555 in the year compared to £38,569 in 2021 partly due to the loss on investments of £18,287 and the decrease in total income with an increase in total expenditure (2021: gain of £21,719).

Principal funding sources

The Charity is entirely dependent upon voluntary donations and receives no Government funding with the exception of the Gift Aid augmentation. The degree of financial support is markedly influenced by legacies, a form of exceptional income that varies significantly from period to period, but which is invariably used to assist both operational requirements and facilitate the needs of capital expenditure.

Investment policy

There is not restriction upon the Charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available funds between deposit accounts and listed investments. Such listed investments are placed in low to medium risk within a diversified portfolio, thereby spreading our potential risk further.

The share investments have generated a dividend income of £10,063 in the year (2021: £10,190) whilst interest income of £293 (2021: £526) has been generated through the National Savings and CAF Bank investments. The poor interest earned on our National Savings and CAF Bank accounts is reflective of the low interest rates offered to the market, and although other options have been looked at the Trustees are reluctant to commit to large sums of cash to longer term higher interest bearing accounts as the charity's cash reserves are required for the day to day management of the charity and capital investment.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Risk assessment

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Economic factors and Government policies continue to create challenges for the Charity. The impact of the COVID pandemic eased off in 2022.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss D Penfold - Chairman

Mr T White - Treasurer

Mr K Runnacles

Mrs H Quillish

Mrs A Sparshott

Mrs C Sykes

Mrs J Young

Ms P Short

(Resigned 13 October 2022)

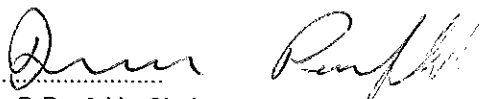
The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of three years. Retiring trustees may offer themselves for immediate re-election at the appropriate annual general meeting. The Executive Committee has the authority to co-opt additional members to fill any mid-term vacancies that may exist, but any such co-opted members must then seek formal election at the next annual general meeting. No external person or body has the authority to appoint trustees or members of the Executive Committee.

The Charity owns the freehold of its main operational property at The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR and that property is held on behalf of the Charity by The Official Custodian for Charities.

Future Liabilities

Each of the Trustees has confirmed that there is no information or liability of which they are aware which is relevant to the fabric of these Accounts, but of which the Independent Examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent examiners are aware of all relevant information

The trustees' report was approved by the Board of Trustees.



Miss D Penfold - Chairman

Dated: 03/11/2023

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

I report to the trustees on my examination of the financial statements of The Diana Brimblecombe Animal Rescue Centre (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all 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 financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 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 financial statements to be reached.

Christopher Nisbet

Christopher Nisbet FCA

Azets Audit Services

Suites B & D

Burnham Yard

Beaconsfield

Bucks

HP9 2JH

United Kingdom

Dated: 03/11/2023.....

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	2	137,161	-	137,161	166,171	-	166,171
Charitable activities	3	46,331	-	46,331	42,736	-	42,736
Fundraising income	4	48,327	-	48,327	53,434	-	53,434
Investments	5	10,356	-	10,356	10,716	-	10,716
Total income		242,175	-	242,175	273,057	-	273,057
<u>Expenditure on:</u>							
<u>Raising funds</u>							
Fundraising and publicity	6	5,329	-	5,329	3,560	-	3,560
<u>Charitable activities</u>							
Charitable Expenditure	7	363,547	567	364,114	329,228	557	329,785
Total charitable expenditure		363,547	567	364,114	329,228	557	329,785
Total expenditure		368,876	567	369,443	332,788	557	333,345
Net gains/(losses) on investments	11	(18,287)	-	(18,287)	21,719	-	21,719
Net expenditure for the year/ Net movement in funds		(144,988)	(567)	(145,555)	(38,012)	(557)	(38,569)
Fund balances at 1 January 2022		1,447,661	9,225	1,456,886	1,485,673	9,782	1,495,455
Fund balances at 31 December 2022		1,302,673	8,658	1,311,331	1,447,661	9,225	1,456,886

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

All income and expenditure derive from continuing activities.

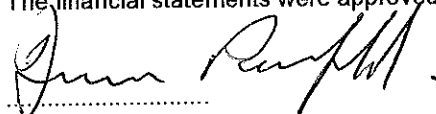
THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

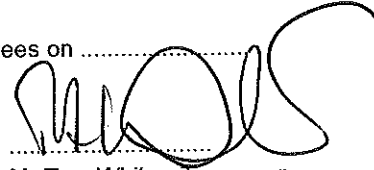
BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		558,691		606,203
Investments	13		717,930		798,250
			<u>1,276,621</u>		<u>1,404,453</u>
Current assets					
Stocks	15	6,869		5,259	
Debtors	16	19,099		15,248	
Cash at bank and in hand		12,738		52,151	
		<u>38,706</u>		<u>72,658</u>	
Creditors: amounts falling due within one year	18	<u>(3,996)</u>		<u>(20,225)</u>	
Net current assets			34,710		52,433
Total assets less current liabilities			<u>1,311,331</u>		<u>1,456,886</u>
Income funds					
Restricted funds	20		8,658		9,225
Unrestricted funds			1,302,673		1,447,661
			<u>1,311,331</u>		<u>1,456,886</u>

The financial statements were approved by the Trustees on


Miss D Penfold - Chairman


Mr Tom White - Treasurer

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Diana Brimblecombe Animal Rescue Centre, formerly known until the 26th April 2002 as the Animal Rescue Group, Wokingham, was entered in the Central Register of Charities on 9th January 1984 as Registered Charity Number:- 288473.

1.1 Accounting convention

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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 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.

The costs of generating funds include fund raising costs, trading costs and investment management charges.

Charitable activities relate to running the animal rescue centre.

Governance costs include costs of the preparation and independent examination of statutory accounts, bank charges and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over 40 years
Plant and equipment	25% reducing balance - monthly basis
Plant and equipment	over 20 years
Motor vehicles	25% reducing balance - monthly basis
Steel portable units	over 20 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

The investments in the accounts relate to listed investments held through common investment funds, National Savings Bank and CafGold deposit accounts.

Interest on the investments in common investment funds, National Savings and CafGold is accounted for on an accrued basis.

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated on the difference between sales proceeds and opening book value.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Stock is comprised of animal feed, veterinary materials and purchased goods for resale at fairs and bazaars.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	109,193	70,453
Legacies receivable	27,968	94,100
Coronavirus Job Retention Scheme	-	1,618
	<u>137,161</u>	<u>166,171</u>

3 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
CareShare fees	7,375	8,815
Membership fees	3,741	4,164
Other income	35,215	29,757
	<u>46,331</u>	<u>42,736</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Fundraising income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	48,327	53,434

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Income from listed investments	10,063	10,190
Interest receivable	293	526
	<u>10,356</u>	<u>10,716</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	2,008	305
Fundraising agents	3,321	3,255
	<u>5,329</u>	<u>3,560</u>
Fundraising and publicity	5,329	3,560
	<u>5,329</u>	<u>3,560</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	92,162	84,732
Depreciation and impairment	47,511	56,021
Incoming animal costs	6,176	6,269
Veterinary fees	139,107	108,366
Animal welfare	16,255	15,453
General expenses	7,842	11,931
Maintenance	5,027	4,071
Site services	42,294	36,137
Trustees indemnity insurance	2,443	1,744
Bank charges	2,261	2,251
Professional fees	396	810
Other charitable expenditure	2,640	2,000
	<u>364,114</u>	<u>329,785</u>
	<u>364,114</u>	<u>329,785</u>
Analysis by fund		
Unrestricted funds	363,547	329,228
Restricted funds	567	557
	<u>364,114</u>	<u>329,785</u>

8 Independent Examiner

Fees payable for the independent examination were £2,640 (2021 : £2,000). Fees were also paid in respect of payroll services of £396 (2021 : £810)

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. The charity purchased trustees indemnity insurance of £2,443 (2021: £1,744) in the year.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Centre management staff	1	1
Animal care assistants	4	4
Total	<u>5</u>	<u>5</u>

Employment costs	2022 £	2021 £
Wages and salaries	88,768	81,110
Social security costs	1,633	1,590
Other pension costs	1,761	2,032
	<u>92,162</u>	<u>84,732</u>

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Gain/(loss) on sale of investment portfolio	<u>(18,287)</u>	<u>21,719</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Tangible fixed assets

	Freehold land and buildings	Plant and Motor equipment	Motor vehicles	Steel portable units	Total
	£	£	£	£	£
Cost					
At 1 January 2022	643,649	296,937	34,941	69,354	1,044,881
At 31 December 2022	643,649	296,937	34,941	69,354	1,044,881
Depreciation and impairment					
At 1 January 2022	204,052	162,961	21,316	50,349	438,678
Depreciation charged in the year	11,091	29,875	3,078	3,468	47,512
At 31 December 2022	215,143	192,836	24,394	53,817	486,190
Carrying amount					
At 31 December 2022	428,506	104,101	10,547	15,537	558,691
At 31 December 2021	439,597	133,976	13,625	19,005	606,203

13 Fixed asset investments

	Share portfolio	CAF Gold account	National Saving account	Total
	£	£	£	£
Cost or valuation				
At 1 January 2022	403,420	243,274	151,556	798,250
Additions/Disposals	48	(69,213)	16	(69,149)
Valuation changes	(18,287)	-	-	(18,287)
Interest received	10,063	374	-	10,437
Management fee	(3,321)	-	-	(3,321)
At 31 December 2022	391,923	174,435	151,572	717,930
Impairment				
At 1 January 2022 & 31 December 2022	-	-	-	-
Carrying amount				
At 31 December 2022	391,923	174,435	151,572	717,930
At 31 December 2021	403,420	243,274	151,556	798,250

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14	Financial instruments	2022	2021
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through profit or loss	391,923	403,420
		<u> </u>	<u> </u>
15	Stocks	2022	2021
		£	£
	Stocks	6,869	5,259
		<u> </u>	<u> </u>
16	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Other debtors	15,799	11,440
	Prepayments and accrued income	3,300	3,808
		<u> </u>	<u> </u>
		19,099	15,248
		<u> </u>	<u> </u>
17	Loans and overdrafts	2022	2021
		£	£
	Bank overdrafts	1,981	16,302
		<u> </u>	<u> </u>
	Payable within one year	1,981	16,302
		<u> </u>	<u> </u>
18	Creditors: amounts falling due within one year	2022	2021
		£	£
		Notes	
	Bank overdrafts	17	1,981
	Other taxation and social security		(5,000)
	Accruals and deferred income		7,015
			<u> </u>
			3,996
			<u> </u>
			20,225
			<u> </u>

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,761 (2021 - £2,032).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

20 Restricted funds

There was no receipt of restricted funds in 2022. (2021- none)

21 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	550,032	8,659	558,691	596,978	9,225	606,203
Investments	717,930	-	717,930	798,250	-	798,250
Current assets/(liabilities)	34,710	-	34,710	52,433	-	52,433
	<u>1,302,672</u>	<u>8,659</u>	<u>1,311,331</u>	<u>1,447,661</u>	<u>9,225</u>	<u>1,456,886</u>

The restricted funds balances include the net book value of restricted retained funds at the year end after deducting depreciation for the year amounting to £566 (2021: £556) in the year.

22 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

England & Wales - Charity number 288473

Accounts

Charity registration number 288473

**THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss D Penfold - Chairman Mr T White - Treasurer Mr K Runnacles Mrs H Quillish Mrs A Sparshott Mrs C Sykes Mrs J Young Ms P Short
Charity number	288473
Independent examiner	Azets Audit Services Suites B & D Burnham Yard Beaconsfield Bucks HP9 2JH
Bankers	CAF Bank Limited P.O. Box 289 West Malling Kent United Kingdom ME19 4TA HSBC Bank Plc 1-2 Market Place Wokingham Berkshire United Kingdom RG40 1AL National Savings PO Box 4087 Glasgow United Kingdom G58 1SB
Solicitors	Clifton Ingram LLP Solicitors 22-24 Broad Street Wokingham Berkshire United Kingdom RG40 1BA
Investment advisors	Rathbone Investment Management Limited 159 New Bond Street London W1S 2UD United Kingdom

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

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Balance sheet	7
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THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The Diana Brimblecombe Animal Rescue Centre, formerly known until the 26th April 2002 as the Animal Rescue Group, Wokingham, was entered in the Central Register of Charities on 9th January 1984 as Registered Charity Number:- 288473.

The Charity's address is The Diana Brimblecombe Animal Rescue Centre, The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR.

The Charity's current Constitution states its aims and objectives to be:

- (a) the provision of care and shelter for animals that are stray, neglected or are otherwise in need of assistance and the protection of animals from ill-usage, cruelty and suffering and
 - (b) the advancement of education of the public in the needs and proper care of animals.
- and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Charitable activities

2021 proved to be a year of challenge for all. For DBARC, it was a very difficult year due to the problems presented by the pandemic, and the necessity to ensure the safety and welfare of the animals in our care, which inevitably depends on the ability of our team to care for them.

An early decision was made that it would be prudent to limit the access to the Centre to the minimum number of people consistent with operational needs. Initially this included the "standing down" of all volunteers, and operating a "closed gates" policy for the general public. Other measures taken from time to time included splitting the staff into two teams who did not meet in order to build in a fallback situation should self isolation become necessary. The Government's Job Retention Scheme was utilised to furlough some staff members at differing times which also had a cost-saving benefit, and this was further enhanced by reducing the staffing levels overall. This was particularly pertinent in the prevailing and worsening economic climate for the charity.

As the pandemic continued, and lockdown measures were in place at varying levels. it became increasingly difficult to rehome animals, and totally impossible to carry out any fundraising that involved contact with people in any way. /this had a serious impact on our finances. We were often in a situation where animals were in residence for longer periods, sometimes due to the simple inability to conduct rehoming in a lockdown, and more often because while the national demand for "lockdown pets" escalated, those that required rescue help were typically those with serious problems that required long term and often costly Veterinary attention before they could be offered for adoption. However, due to the dedication and diligence of our small team, we were able to ensure that all the animals that came into our care received the very best of attention, and whenever Government guidelines permitted the process, we were able to successfully rehome, adapting our methods and processes accordingly.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Charitable activities (continued)

Some of the methods forced upon us by the pandemic have proved so successful operationally that they will remain permanently in place. Our rehoming process has been changed drastically, and this has proved to be of great benefit to the welfare of our animals while at the Centre, and to the experience for adopters, so will remain in place. The practice of operating the Centre largely behind closed gates, with access by appointment only, enables a much more efficient and flexible use of staff time, meaning that we will be able to sustain a lower staffing level than pre-pandemic. Some online fundraising, whilst still in its infancy, is gaining momentum and has great potential. However, it is essential that more traditional fundraising and external activities are resumed when it is possible to do so.

The Centre has a new cattery, completed during 2021 and replacing the old cattery which had become unusable. It has not increased capacity but has markedly increased the standard of welfare for the cats in our care. Other facilities at the Centre have been maintained and restored, whilst any more major projects have not been progressed due to the necessity to conserve funds where possible, and the impossibility of expanding any activities.

Financial review

The Trustees have considered it prudent to maintain general reserve of £798,000 (2020: £770,000), to cover operational expenditure if all forms of income were to cease and also future planned capital expenditure. The reserve funds are held in cash investments and a share portfolio as seen in note 13 of these financial statements.

Income & Expenditure

Total income derived from all sources totalled £273,057 (2020: £298,253). The income is predominantly made up of fundraising, donations and legacies.

The legacies received in 2021 amounted to £94,100 compared with £85,947 in 2020. The charity is always grateful for such generosity from our supporters, and is mindful that income such as legacies is used to support the Charity in the rescuing and the rehoming of abandoned and unwanted animals.

Membership and Care Share generated income of £42,736 and is in line with the income received in 2020 which was £42,947. Personal donations continued to decrease to £32,358 in the year compared to £45,962 in 2020 with lower adoption income reflecting our reduced rehoming as a result of the pandemic.

Our supporters fundraising activities were also significantly reduced during 2021 as a direct consequence of the COVID pandemic. Fundraising income decreased to £53,434 in 2021, compared to £69,113 in 2020. It is hoped that this income stream can grow in 2022 as we are fortunate to have a very dedicated group of supporters.

Total expenditure in 2021 was £329,785 (2020: £316,177). The major expenditure areas continue to be veterinary fees and staff wages, representing a combined total of 66% of the annual expenditure.

Wages & salaries for the small number of staff employed by the charity decreased to £84,732 (2020: £97,467) and is due to the redundancy of a few staff.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Income & Expenditure (continued)

Veterinary costs were £108,366 (2020: £193,338) and reflects the decrease in animals being received due the pandemic and the extent of their complex medical issues that need to be treated prior to adoption in 2021.

Site services costs were £36,137 in the year compared to £39,397 in 2020. Whilst site maintenance costs were £4,071 (2020: £3,428).

Depreciation was £56,021 in the year compared to £45,160 in 2020. The increase in depreciation was due to capital expenditure purchased throughout the year.

Capital expenditure amounted to £7,142 (2020: £78,736) and related to the purchase of plant and equipment in July. Similarly a van was purchased on January 2021 for £16,811.

Overall, the Charity had a net loss of £38,569 in the year compared to £51,226 in 2020 partly due to the fluctuations in the gain on investments of £21,719 (2020: loss of £29,792).

Principal funding sources

The Charity is entirely dependent upon voluntary donations and receives no Government funding with the exception of the Gift Aid augmentation and Coronavirus Job Retention Scheme. The degree of financial support is markedly influenced by legacies, a form of exceptional income that varies significantly from period to period, but which is invariably used to assist both operational requirements and facilitate the needs of capital expenditure.

Investment policy

There is not restriction upon the Charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available of funds between deposit accounts and listed investments. Such listed investments are placed in low to medium risk within a diversified portfolio, thereby spreading our potential risk further.

The share investments have generated a dividend income of £10,190 in the year (2020: £11,798) whilst interest income of £526 (2020: £1,298) has been generated through the National Savings and CAF Bank investments. The poor interest earned on our National Savings and CAF Bank accounts is reflective of the low interest rates offered to the market, and although other options have been looked at the Trustees are reluctant to commit to large sums of cash to longer term higher interest bearing accounts as the charity's cash reserves are required for the day to day management of the charity and capital investment.

The Charity's share portfolio has increased in 2021 to £403,420 compared with a valuation of £374,766 in 2020. This equates to an increase of 7.8% in the year.

Risk assessment

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Economic factors and Government policies continue to create challenges for the Charity. 2021 was significantly impacted by the COVID pandemic, and this level of disruption is expected to ease off in 2022.

However, the Trustees are confident the Charity can weather the storm through prudent management and sufficient cash reserves.

Future plans for the Centre include a complete replacement of the Rabbit Care Facility and of the Isolation Cattery, with costs for both projects being substantially covered by a specific bequest to the Charity.

Future plans for the Centre include a complete replacement of the Rabbit Care Facility and of the Isolation Cattery, with costs for both projects being substantially covered by a specific bequest to the Charity.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss D Penfold - Chairman

Mr T White - Treasurer

Mr K Runnacles

Mrs H Quillish

Mrs A Sparshott

Mrs C Sykes

Mrs J Young

Ms P Short

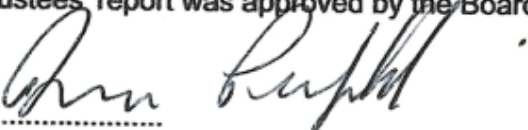
The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of three years. Retiring trustees may offer themselves for immediate re-election at the appropriate annual general meeting. The Executive Committee has the authority to co-opt additional members to fill any mid-term vacancies that may exist, but any such co-opted members must then seek formal election at the next annual general meeting. No external person or body has the authority to appoint trustees or members of the Executive Committee.

The Charity owns the freehold of its main operational property at The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR and that property is held on behalf of the Charity by The Official Custodian for Charities.

Future Liabilities

Each of the Trustees has confirmed that there is no information or liability of which they are aware which is relevant to the fabric of these Accounts, but of which the Independent Examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent examiners are aware of all relevant information

The trustees' report was approved by the Board of Trustees.



Miss D Penfold - Chairman

Dated: 14/10/2022

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

I report to the trustees on my examination of the financial statements of The Diana Brimblecombe Animal Rescue Centre (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 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 financial statements to be reached.



Stephen Grant FCA
Azets Audit Services
Suites B & D
Burnham Yard
Beaconsfield
Bucks
HP9 2JH

Dated: 18 October 2022
.....

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	166,171	-	166,171	167,097	6,000	173,097
Charitable activities	3	42,736	-	42,736	42,947	-	42,947
Fundraising income	4	53,434	-	53,434	69,113	-	69,113
Investments	5	10,716	-	10,716	13,096	-	13,096
Total income		273,057	-	273,057	292,253	6,000	298,253
Expenditure on:							
<u>Raising funds</u>							
Fundraising and publicity	6	3,560	-	3,560	3,510	-	3,510
<u>Charitable activities</u>							
Charitable Expenditure	7	329,228	557	329,785	315,890	287	316,177
Total charitable expenditure		329,228	557	329,785	315,890	287	316,177
Total expenditure		332,788	557	333,345	319,400	287	319,687
Net gains/(losses) on investments	11	21,719	-	21,719	(29,792)	-	(29,792)
Net expenditure for the year/ Net movement in funds		(38,012)	(557)	(38,569)	(56,939)	5,713	(51,226)
Fund balances at 1 January 2021		1,485,673	9,782	1,495,455	1,542,612	4,069	1,546,681
Fund balances at 31 December 2021		1,447,661	9,225	1,456,886	1,485,673	9,782	1,495,455

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

All income and expenditure derive from continuing activities.

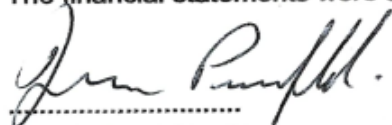
THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

BALANCE SHEET

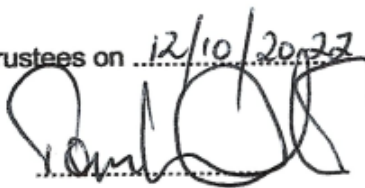
AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	12		606,203		638,271
Investments	13		798,250		770,314
			<u>1,404,453</u>		<u>1,408,585</u>
Current assets					
Stocks	15	5,259		6,366	
Debtors	16	15,248		5,415	
Cash at bank and in hand		52,151		83,908	
		<u>72,658</u>		<u>95,689</u>	
Creditors: amounts falling due within one year	18	(20,225)		(8,819)	
Net current assets			<u>52,433</u>		<u>86,870</u>
Total assets less current liabilities			<u>1,456,886</u>		<u>1,495,455</u>
Income funds					
Restricted funds	20		9,225		9,782
Unrestricted funds			1,447,661		1,485,673
			<u>1,456,886</u>		<u>1,495,455</u>

The financial statements were approved by the Trustees on 12/10/2022



Miss D Penfold - Chairman



Mr Tom White - Treasurer

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The Diana Brimblecombe Animal Rescue Centre, formerly known until the 26th April 2002 as the Animal Rescue Group, Wokingham, was entered in the Central Register of Charities on 9th January 1984 as Registered Charity Number:- 288473.

1.1 Accounting convention

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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 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.

The costs of generating funds include fund raising costs, trading costs and investment management charges.

Charitable activities relate to running the animal rescue centre.

Governance costs include costs of the preparation and independent examination of statutory accounts, bank charges and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over 40 years
Plant and equipment	25% reducing balance
Motor vehicles	25% reducing balance
Steel portable units	over 20 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

The investments in the accounts relate to listed investments held through common investment funds, National Savings Bank and CafGold deposit accounts.

Interest on the investments in common investment funds, National Savings and CafGold is accounted for on an accrued basis.

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated on the difference between sales proceeds and opening book value.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Stock is comprised of animal feed, veterinary materials and purchased goods for resale at fairs and bazaars.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021 £	2020 £	2020 £	2020 £
Donations and gifts	70,453	72,669	-	72,669
Legacies receivable	94,100	85,947	-	85,947
Coronavirus Job Retention Scheme	1,618	8,481	6,000	14,481
	<u>166,171</u>	<u>167,097</u>	<u>6,000</u>	<u>173,097</u>

3 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
CareShare fees	8,815	9,907
Membership fees	4,164	4,495
Other income	29,757	28,545
	<u>42,736</u>	<u>42,947</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Fundraising income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	53,434	69,113
	<u>53,434</u>	<u>69,113</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Income from listed investments	10,190	11,798
Interest receivable	526	1,298
	<u>10,716</u>	<u>13,096</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	305	472
Fundraising agents	3,255	3,038
	<u>3,560</u>	<u>3,510</u>
Fundraising and publicity	3,560	3,510
	<u>3,560</u>	<u>3,510</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	84,732	97,467
Depreciation and impairment	56,021	45,160
Incoming animal costs	6,269	7,619
Veterinary fees	108,366	93,338
Animal welfare	15,453	14,755
General expenses	11,931	9,222
Maintenance	4,071	3,428
Site services	36,137	39,397
Trustees indemnity insurance	1,744	1,128
Bank charges	2,251	2,065
Professional fees	810	750
Other charitable expenditure	2,000	1,848
	<u>329,785</u>	<u>316,177</u>
	<u>329,785</u>	<u>316,177</u>
Analysis by fund		
Unrestricted funds	329,228	315,890
Restricted funds	557	287
	<u>329,785</u>	<u>316,177</u>

8 Independent Examiner

Fees payable for the independent examination were £2,000(2020 : £1,848). Fees were also paid in respect of payroll services of £810 (2020 : £750)

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. The charity purchased trustees indemnity insurance of £1,744 (2020: £1,128) in the year.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Centre management staff	1	1
Animal care assistants	4	5
	<u> </u>	<u> </u>
Total	5	6
	<u> </u>	<u> </u>

Employment costs

	2021	2020
	£	£
Wages and salaries	81,110	93,301
Social security costs	1,590	1,829
Other pension costs	2,032	2,337
	<u> </u>	<u> </u>
	84,732	97,467
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2021	2020
	£	£
Gain/(loss) on sale of investment portfolio	21,719	(29,792)
	<u> </u>	<u> </u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Motor vehicles	Steel portable units	Total
	£	£	£	£	£
Cost					
At 1 January 2021	643,649	289,795	18,130	69,354	1,020,928
Additions	-	7,142	16,811	-	23,953
At 31 December 2021	643,649	296,937	34,941	69,354	1,044,881
Depreciation and impairment					
At 1 January 2021	192,961	125,462	17,354	46,880	382,657
Depreciation charged in the year	11,091	37,499	3,962	3,469	56,021
At 31 December 2021	204,052	162,961	21,316	50,349	438,678
Carrying amount					
At 31 December 2021	439,597	133,976	13,625	19,005	606,203
At 31 December 2020	450,688	164,333	776	22,474	638,271

13 Fixed asset investments

	Share portfolio	CAF Gold Account	Savings Account	Total
	£	£	£	£
Cost or valuation				
At 1 January 2021	374,766	245,075	150,473	770,314
Additions/Disposals	9,232	(1,827)	1,083	8,488
Valuation changes	21,719	-	-	21,719
Interest received	2,285	26	-	2,311
Management fee	(4,582)	-	-	(4,582)
At 31 December 2021	403,420	243,274	151,556	798,250
Carrying amount				
At 31 December 2021	403,420	243,274	151,556	798,250
At 31 December 2020	374,766	245,075	150,473	770,314

14 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	403,420	374,766

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15	Stocks		2021	2020
			£	£
	Stocks		5,259	6,366
			<u> </u>	<u> </u>
16	Debtors		2021	2020
			£	£
	Amounts falling due within one year:			
	Other debtors		11,440	1,583
	Prepayments and accrued income		3,808	3,832
			<u> </u>	<u> </u>
			15,248	5,415
			<u> </u>	<u> </u>
17	Loans and overdrafts		2021	2020
			£	£
	Bank overdrafts		16,302	6,334
			<u> </u>	<u> </u>
	Payable within one year		16,302	6,334
			<u> </u>	<u> </u>
18	Creditors: amounts falling due within one year		2021	2020
		Notes	£	£
	Bank overdrafts	17	16,302	6,334
	Accruals and deferred income		3,923	2,485
			<u> </u>	<u> </u>
			20,225	8,819
			<u> </u>	<u> </u>
19	Retirement benefit schemes			
	Defined contribution schemes			
	The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.			
	The charge to profit or loss in respect of defined contribution schemes was £2,032 (2020 - £2,337).			

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

20 Restricted funds

There was no receipt of restricted funds in 2021. (2020: two separate donations which were specifically for animal buildings. The increase in 2020 resulted from a grant from Channel 4 Live towards the completion of Cattery. The fund is depreciated annually.)

Further expenditure on the buildings will not be capitalised, but will be written off to the income and expenditure account, as the expenditure arises.

21 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	606,203	-	606,203	628,489	9,782	638,271
Investments	798,250	-	798,250	770,314	-	770,314
Current assets/ (liabilities)	52,433	-	52,433	86,870	-	86,870
	<u>1,456,886</u>	<u>-</u>	<u>1,456,886</u>	<u>1,485,673</u>	<u>9,782</u>	<u>1,495,455</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

England & Wales - Charity number 288473

Accounts

**THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Miss Donna Penfold - Chairman
Mrs Mary Purnell - Secretary (resigned 17/10/20)
Mr Tom White - Treasurer
Mr Kieran Runnacles
Mrs H Quillish
Mrs A Sparshott
Mrs C Sykes
J H Young
Mr A Reaney (resigned 17/10/20)
P Short

Charity number

288473

Independent examiner

Azets Audit Services
7-8 Eghams Court
Boston Drive
Bourne End
Buckinghamshire
United Kingdom
SL8 5YS

Bankers

CAF Bank Limited
P.O. Box 289
West Malling
Kent
United Kingdom
ME19 4TA

HSBC Bank Plc
1-2 Market Place
Wokingham
Berkshire
United Kingdom
RG40 1AL

National Savings
PO Box 4087
Glasgow
United Kingdom
G58 1SB

Solicitors

Clifton Ingram LLP Solicitors 22-24 Broad Street
Wokingham
Berkshire
United Kingdom
RG40 1BA

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Investment advisors

Rathbone Investment Management Limited
159 New Bond Street
London
W1S 2UD
United Kingdom

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

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THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The Diana Brimblecombe Animal Rescue Centre, formerly known until the 26th April 2002 as the Animal Rescue Group, Wokingham, was entered in the Central Register of Charities on 9th January 1984 as Registered Charity Number:- 288473.

The Charity's address is The Diana Brimblecombe Animal Rescue Centre, The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR.

The Charity's current Constitution states its aims and objectives to be:

- (a) the provision of care and shelter for animals that are stray, neglected or are otherwise in need of assistance and the protection of animals from ill-usage, cruelty and suffering and
 - (b) the advancement of education of the public in the needs and proper care of animals.
- and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Charitable activities

2020 proved to be a year of challenge for all. For DBARC, it was a very difficult year due to the problems presented by the pandemic, and the necessity to ensure the safety and welfare of the animals in our care, which inevitably depends on the ability of our team to care for them.

An early decision was made that it would be prudent to limit the access to the Centre to the minimum number of people consistent with operational needs. Initially this included the "standing down" of all volunteers, and operating a "closed gates" policy for the general public. Other measures taken from time to time included splitting the staff into two teams who did not meet in order to build in a fallback situation should self isolation become necessary. The Government's Job Retention Scheme was utilised to furlough some staff members at differing times which also had a cost-saving benefit, and this was further enhanced by reducing the staffing levels overall. This was particularly pertinent in the prevailing and worsening economic climate for the charity.

As the pandemic continued, and lockdown measures were in place at varying levels. it became increasingly difficult to rehome animals, and totally impossible to carry out any fundraising that involved contact with people in any way. /this had a serious impact on our finances. We were often in a situation where animals were in residence for longer periods, sometimes due to the simple inability to conduct rehoming in a lockdown, and more often because while the national demand for "lockdown pets" escalated, those that required rescue help were typically those with serious problems that required long term and often costly Veterinary attention before they could be offered for adoption. However, due to the dedication and diligence of our small team, we were able to ensure that all the animals that came into our care received the very best of attention, and whenever Government guidelines permitted the process, we were able to successfully rehome, adapting our methods and processes accordingly.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Charitable activities (continued)

Some of the methods forced upon us by the pandemic have proved so successful operationally that they will remain permanently in place. Our rehoming process has been changed drastically, and this has proved to be of great benefit to the welfare of our animals while at the Centre, and to the experience for adopters, so will remain in place. The practice of operating the Centre largely behind closed gates, with access by appointment only, enables a much more efficient and flexible use of staff time, meaning that we will be able to sustain a lower staffing level than pre-pandemic. Some online fundraising, whilst still in its infancy, is gaining momentum and has great potential. However, it is essential that more traditional fundraising and external activities are resumed when it is possible to do so.

The Centre has a new cattery, completed during 2020 and replacing the old cattery which had become unusable. It has not increased capacity but has markedly increased the standard of welfare for the cats in our care. Other facilities at the Centre have been maintained and restored, whilst any more major projects have not been progressed due to the necessity to conserve funds where possible, and the impossibility of expanding any activities.

Financial review

The Trustees have considered it prudent to maintain general reserve of £900,000, to cover operational expenditure if all forms of income were to cease and also future planned capital expenditure. The reserve funds are held in cash investments and a share portfolio as seen in note 13 of these financial statements.

Income & Expenditure

Total income derived from all sources totalled £298,253 (2019: £358,356). The income is predominantly made up of fundraising, donations and legacies.

The legacies received in 2020 amounted to £85,947 compared with £51,510 in 2019. The charity is always grateful for such generosity from our supporters, and is mindful that income such as legacies is used to support the Charity in the rescuing and the rehoming of abandoned and unwanted animals.

Membership and Care Share generated income of £42,947 and is in line with the income received in 2019 which was £39,541. Personal donations decreased to £45,962 in the year compared to £53,562 in 2019 with lower adoption income reflecting our reduced rehoming as a result of the pandemic.

Our supporters fundraising activities were also significantly reduced during 2020 as a direct consequence of the COVID pandemic. Fundraising income decreased to £69,113 in 2020, compared to £128,863 in 2019. It is hoped that this income stream can grow in 2021 as we are fortunate to have a very dedicated group of supporters.

Total expenditure in 2020 was £316,177 (2019: £402,013). The major expenditure areas continue to be veterinary fees and staff wages, representing a combined total of 66% of the annual expenditure.

Wages & salaries for the small number of staff employed by the charity decreased to £97,467 (2019: £98,390) and is due to the redundancy of a few staff.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Income & Expenditure (continued)

Veterinary costs were £93,338 (2019: £166,547) and reflects the decrease in animals being received due the pandemic and the extent of their complex medical issues that need to be treated prior to adoption in 2020.

Site services costs were £39,397 in the year compared to £27,165 in 2019. Whilst site maintenance costs were £3,428 (2019: £7,377).

Depreciation was £45,160 in the year compared to £25,150 in 2019. The increase in depreciation was due to capital expenditure purchased throughout the year.

Capital expenditure amounted to £78,736 and related to the purchase of plant and equipment in October.

Overall, the Charity had a net loss of £51,226 in the year compared to £12,005 in 2019 partly due to the fluctuations in the loss on investments of £29,792 (2019: gain of £31,652).

Principal funding sources

The Charity is entirely dependent upon voluntary donations and receives no Government funding with the exception of the Gift Aid augmentation and Coronavirus Job Retention Scheme. The degree of financial support is markedly influenced by legacies, a form of exceptional income that varies significantly from period to period, but which is invariably used to assist both operational requirements and facilitate the needs of capital expenditure.

Investment policy

There is not restriction upon the Charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available of funds between deposit accounts and listed investments. Such listed investments are placed in low to medium risk within a diversified portfolio, thereby spreading our potential risk further.

The share investments have generated a dividend income of £11,798 in the year (2019: £14,295) whilst interest income of £1,298 (2019: £1,713) has been generated through the National Savings and CAF Bank investments. The poor interest earned on our National Savings and CAF Bank accounts is reflective of the low interest rates offered to the market, and although other options have been looked at the Trustees are reluctant to commit to large sums of cash to longer term higher interest bearing accounts as the charity's cash reserves are required for the day to day management of the charity and capital investment.

The Charity's share portfolio has decreased in 2020 to £374,766 compared with a valuation of £395,798 in 2019. This equates to an decrease of 5.3% in the year.

Risk assessment

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Economic factors and Government policies continue to create challenges for the Charity. 2020 was significantly impacted by the COVID pandemic, and this level of disruption is expected to continue into 2021.

However, the Trustees are confident the Charity can weather the storm through prudent management and sufficient cash reserves.

Future plans for the Centre include a complete replacement of the Rabbit Care Facility and of the Isolation Cattery, with costs for both projects being substantially covered by a specific bequest to the Charity.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Future plans for the Centre include a complete replacement of the Rabbit Care Facility and of the Isolation Cattery, with costs for both projects being substantially covered by a specific bequest to the Charity.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss Donna Penfold - Chairman

Mrs Mary Purnell - Secretary (resigned 17/10/20)

Mr Tom White - Treasurer

Mr Kieran Runnacles

Mrs H Quillish

Mrs A Sparshott

Mrs C Sykes

J H Young

Mr A Reaney (resigned 17/10/20)

P Short

The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of three years. Retiring trustees may offer themselves for immediate re-election at the appropriate annual general meeting. The Executive Committee has the authority to co-opt additional members to fill any mid-term vacancies that may exist, but any such co-opted members must then seek formal election at the next annual general meeting. No external person or body has the authority to appoint trustees or members of the Executive Committee.

The Charity owns the freehold of its main operational property at The Sanctuary, Nelsons Lane, Hurst, Berkshire, RG10 0RR and that property is held on behalf of the Charity by The Official Custodian for Charities.

Future Liabilities

Each of the Trustees has confirmed that there is no information or liability of which they are aware which is relevant to the fabric of these Accounts, but of which the Independent Examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent examiners are aware of all relevant information

The trustees' report was approved by the Board of Trustees.



Miss Donna Penfold - Chairman

Dated: 28 October 2021

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

I report to the trustees on my examination of the financial statements of The Diana Brimblecombe Animal Rescue Centre (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with 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 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 financial statements to be reached.

Stephen Grant FCA
Azets Audit Services
7-8 Eghams Court
Boston Drive
Bourne End
Buckinghamshire
SL8 5YS
United Kingdom

Dated: 28 October 2021

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	2	167,097	6,000	173,097	173,944	-	173,944
Charitable activities	3	42,947	-	42,947	39,541	-	39,541
Fundraising income	4	69,113	-	69,113	128,863	-	128,863
Investments	5	13,096	-	13,096	16,008	-	16,008
Total income		292,253	6,000	298,253	358,356	-	358,356
Expenditure on:							
<u>Raising funds</u>							
Fundraising and publicity	6	3,510	-	3,510	8,878	-	8,878
<u>Charitable activities</u>							
Charitable Expenditure	7	315,890	287	316,177	392,833	302	393,135
Total charitable expenditure		315,890	287	316,177	392,833	302	393,135
Total resources expended		319,400	287	319,687	401,711	302	402,013
Net gains/(losses) on investments	11	(29,792)	-	(29,792)	31,652	-	31,652
Net (expenditure)/income for the year/							
Net movement in funds		(56,939)	5,713	(51,226)	(11,703)	(302)	(12,005)
Fund balances at 1 January 2020		1,542,612	4,069	1,546,681	1,556,107	4,371	1,560,478
Fund balances at 31 December 2020		1,485,673	9,782	1,495,455	1,544,404	4,069	1,548,473

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

All income and expenditure derive from continuing activities.

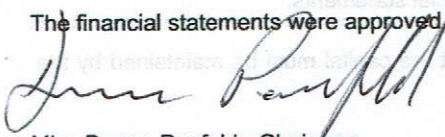
THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

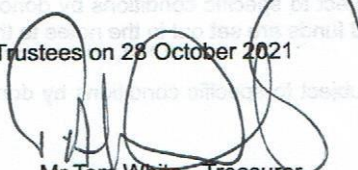
BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	12	638,271	604,695
Investments	13	770,314	823,900
		<u>1,408,585</u>	<u>1,428,595</u>
Current assets			
Stocks	15	6,366	4,007
Debtors	16	5,415	36,614
Cash at bank and in hand		83,908	96,365
		<u>95,689</u>	<u>136,986</u>
Creditors: amounts falling due within one year	18	<u>(8,819)</u>	<u>(17,108)</u>
Net current assets		<u>86,870</u>	<u>119,878</u>
Total assets less current liabilities		<u>1,495,455</u>	<u>1,548,473</u>
Income funds			
Restricted funds	20	9,782	4,069
Unrestricted funds		1,485,673	1,544,404
		<u>1,495,455</u>	<u>1,548,473</u>

The financial statements were approved by the Trustees on 28 October 2021


Miss Donna Penfold - Chairman


Mr Tom White - Treasurer

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.1 Accounting convention

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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 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.

The costs of generating funds include fund raising costs, trading costs and investment management charges.

Charitable activities relate to running the animal rescue centre.

Governance costs include costs of the preparation and independent examination of statutory accounts, bank charges and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over 40 years
Plant and equipment	25% reducing balance
Motor vehicles	25% reducing balance
Steel portable units	over 20 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

The investments in the accounts relate to listed investments held through common investment funds, National Savings Bank and CafGold deposit accounts.

Interest on the investments in common investment funds, National Savings and CafGold is accounted for on an accrued basis.

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated on the difference between sales proceeds and opening book value.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Stock is comprised of animal feed, veterinary materials and purchased goods for resale at fairs and bazaars.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2020	2020	2020	2019
	£	£	£	£
Donations and gifts	72,669	-	72,669	122,434
Legacies receivable	85,947	-	85,947	51,510
Coronavirus Job Retention Scheme	8,481	-	8,481	-
Channel 4 Live grant	-	6,000	6,000	-
	<u>167,097</u>	<u>6,000</u>	<u>173,097</u>	<u>173,944</u>

3 Charitable activities

	Charitable Income 2020	Charitable Income 2019
	£	£
CareShare fees	9,907	9,333
Membership fees	4,495	5,057
Other income	28,545	25,151
	<u>42,947</u>	<u>39,541</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Fundraising income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	69,113	128,863
	<u>69,113</u>	<u>128,863</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Income from listed investments	11,798	14,295
Interest receivable	1,298	1,713
	<u>13,096</u>	<u>16,008</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	472	5,744
Fundraising agents	3,038	3,134
	<u>3,510</u>	<u>8,878</u>
Fundraising and publicity	3,510	8,878
	<u>3,510</u>	<u>8,878</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Staff costs	97,467	98,390
Depreciation and impairment	45,160	25,150
Incoming animal costs	7,619	13,844
Veterinary fees	93,338	166,547
Animal welfare	14,755	33,488
General expenses	9,222	12,552
Maintenance	3,428	7,377
Site services	39,397	27,165
Trustees indemnity insurance	1,128	3,860
Bank charges	2,065	1,996
Professional fees	750	792
Other charitable expenditure	1,848	1,974
	<u>316,177</u>	<u>393,135</u>
	<u>316,177</u>	<u>393,135</u>
Analysis by fund		
Unrestricted funds	315,890	392,833
Restricted funds	287	302
	<u>316,177</u>	<u>393,135</u>

8 Independent Examiner

Fees payable for the independent examination were £1,848(2019 : £1,974). Fees were also paid in respect of payroll services of £750 (2019 : £792)

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. The charity purchased trustees indemnity insurance of £1,128 (2019: £3,860) in the year.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Centre management staff	1	1
Animal care assistants	5	6
	<u>6</u>	<u>7</u>

Employment costs

	2020	2019
	£	£
Wages and salaries	91,673	98,390
Redundancy costs	5,794	-
	<u>97,467</u>	<u>98,390</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2020	2019
	£	£
Gain/(loss) on sale of investment portfolio	(29,792)	31,652
	<u>(29,792)</u>	<u>31,652</u>

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Motor vehicles	Steel portable units	Total
	£	£	£	£	£
Cost					
At 1 January 2020	643,649	211,059	18,130	69,354	942,192
Additions	-	78,736	-	-	78,736
At 31 December 2020	643,649	289,795	18,130	69,354	1,020,928
Depreciation and impairment					
At 1 January 2020	181,870	95,130	17,085	43,412	337,497
Depreciation charged in the year	11,091	30,332	269	3,468	45,160
At 31 December 2020	192,961	125,462	17,354	46,880	382,657
Carrying amount					
At 31 December 2020	450,688	164,333	776	22,474	638,271
At 31 December 2019	461,779	115,929	1,045	25,942	604,695

13 Fixed asset investments

	Share portfolio	Caf Gold Account	National Savings	Total
	£	£	£	£
Cost or valuation				
At 1 January 2020	395,798	277,629	150,473	823,900
Valuation changes	(21,032)	(32,555)	-	(53,587)
At 31 December 2020	374,766	245,074	150,473	770,313
Carrying amount				
At 31 December 2020	374,766	245,074	150,473	770,313
At 31 December 2019	395,798	277,629	150,473	823,900

14 Financial instruments

	2020	2019
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	374,766	395,798

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15	Stocks		2020 £	2019 £
	Stocks		6,366	4,007
			<u>6,366</u>	<u>4,007</u>
16	Debtors		2020 £	2019 £
	Amounts falling due within one year:			
	Other debtors		1,583	3,000
	Prepayments and accrued income		3,832	33,614
			<u>5,415</u>	<u>36,614</u>
17	Loans and overdrafts		2020 £	2019 £
	Bank overdrafts		6,334	-
			<u>6,334</u>	<u>-</u>
	Payable within one year		6,334	-
			<u>6,334</u>	<u>-</u>
18	Creditors: amounts falling due within one year		2020 £	2019 £
		Notes		
	Bank overdrafts	17	6,334	-
	Accruals and deferred income		2,485	17,108
			<u>8,819</u>	<u>17,108</u>
19	Retirement benefit schemes			

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

20 Restricted funds

The restricted fund arose due to two separate donations which were specifically for animal buildings. The increase in 2020 resulted from a grant from Channel 4 Live towards the completion of our new Cattery. The fund is depreciated annually.

Further expenditure on the buildings will not be capitalised, but will be written off to the income and expenditure account, as the expenditure arises.

21 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	628,489	9,782	638,271	600,626	4,069	604,695
Investments	770,314	-	770,314	823,900	-	823,900
Current assets/ (liabilities)	86,870	-	86,870	119,878	-	119,878
	<u>1,485,673</u>	<u>9,782</u>	<u>1,495,455</u>	<u>1,544,404</u>	<u>4,069</u>	<u>1,548,473</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).