

**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

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### 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

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# THE DIANA BRIMBLECOMBE ANIMAL RESCUE CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### 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

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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**

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### **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

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#### 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

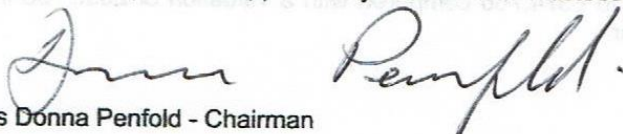
The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of three years. Retiring trustees may offer themselves for 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

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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

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

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 £
<b>Fixed assets</b>			
Tangible assets	12	638,271	604,695
Investments	13	770,314	823,900
		<u>1,408,585</u>	<u>1,428,595</u>
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	18	(8,819)	(17,108)
<b>Net current assets</b>		<u>86,870</u>	<u>119,878</u>
<b>Total assets less current liabilities</b>		<u>1,495,455</u>	<u>1,548,473</u>
<b>Income funds</b>			
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**

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### **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**

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### **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

### 5 Investments

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

### 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
	3,510	8,878
Fundraising and publicity	3,510	8,878

# 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>
<b>Analysis by fund</b>		
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 Number	2019 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 funds 2020 £	Unrestricted funds 2019 £
Gain/(loss) on sale of investment portfolio	<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 £
<b>Cost</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
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 £
<b>Cost or valuation</b>				
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
<b>Carrying amount</b>				
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 £
<b>Carrying amount of financial assets</b>		
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

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

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).