

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

## CONTENTS

---

|                                   | Page   |
|-----------------------------------|--------|
| Trustees' report                  | 1 - 3  |
| Independent examiner's report     | 4      |
| 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 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)

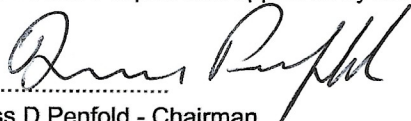
The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of three years. Retiring trustees may offer themselves for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

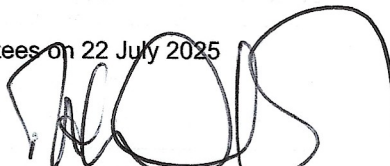
AS AT 31 DECEMBER 2024

|   | Notes | 2024<br>£        | £                | 2023<br>£        | £                |
|---|-------|------------------|------------------|------------------|------------------|
| <b>Fixed assets</b>                                   |       |                  |                  |                  |                  |
| Tangible assets                                       | 13    | 513,337          |                  | 518,538          |                  |
| Investments   | 14    | 639,610          |                  | 692,301          |                  |
|   |       | <u>1,152,947</u> |                  | <u>1,210,839</u> |                  |
| <b>Current assets</b>                                 |       |                  |                  |                  |                  |
| 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>    |                  |
| <b>Creditors: amounts falling due within one year</b> | 18    | <u>(16,016)</u>  |                  | <u>(12,105)</u>  |                  |
| Net current assets                                    |       |                  | 53,557           |                  | 45,423           |
| <b>Total assets less current liabilities</b>          |       |                  | <u>1,206,504</u> |                  | <u>1,256,262</u> |
| <b>Income funds</b>                                   |       |                  |                  |                  |                  |
| 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

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

## 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<br>funds | Unrestricted<br>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<br>Income | Charitable<br>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              |
| Fundraising and publicity        | 6,040              | 5,034              |
|                                  | 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<br>Expenditure<br>2024<br>£ | Charitable<br>Expenditure<br>2023<br>£ |
|------------------------------|--|--|
| 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>                         |
| <b>Analysis by fund</b>      |  |  |
| 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<br>Number | 2023<br>Number |
|-------------------------|----------------|----------------|
| Centre management staff | 1              | 1              |
| Animal care assistants  | 8              | 4              |
| Total                   | 9              | 5              |

### Employment costs

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

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

### 11 Net gains/(losses) on investments

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

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

### 14 Fixed asset investments

|                                      | Share<br>portfolio | Capital cash<br>account | CAF Gold<br>account | Total     |
|--------------------------------------|--------------------|-------------------------|---------------------|-----------|
|                                      | £                  | £                       | £                   | £         |
| <b>Cost or valuation</b>             |                    |                         |                     |           |
| 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   |
| <b>Impairment</b>                    |                    |                         |                     |           |
| At 1 January 2024 & 31 December 2024 | -                  | -                       | -                   | -         |
| <b>Carrying amount</b>               |                    |                         |                     |           |
| 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<br>£ | 2023<br>£ |
|--------|-----------|-----------|
| Stocks | 6,020     | 5,595     |

### 16 Debtors

|   | 2024<br>£ | 2023<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Other debtors                               | 39,795    | 26,919    |
| Prepayments and accrued income              | 7,504     | 10,823    |
|   | 47,299    | 37,742    |

### 17 Loans and overdrafts

|                         | 2024<br>£ | 2023<br>£ |
|-------------------------|-----------|-----------|
| Bank overdrafts         | 8,963     | 1,402     |
| Payable within one year | 8,963     | 1,402     |

### 18 Creditors: amounts falling due within one year

|                              | Notes | 2024<br>£ | 2023<br>£ |
|------------------------------|-------|-----------|-----------|
| Bank overdrafts              | 17    | 8,963     | 1,402     |
| Accruals and deferred income |       | 7,053     | 10,703    |
|                              |       | 16,016    | 12,105    |

### 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<br>1 January 2023 | Resources<br>expended | Balance at<br>1 January 2024 | Resources<br>expended | Balance at<br>31 December<br>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<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>December 2024 are<br>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)                                | <u>53,557</u>                      | <u>-</u>                         | <u>53,557</u>      | <u>45,423</u>                      | <u>-</u>                         | <u>45,423</u>      |
|   | <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).