

# ANIMAL CARE LANCASTER MORECAMBE AND DISTRICT

England & Wales · Charity number 508819

## Details

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Other names	ANIMAL CARE MORECAMBE AND DISTRICT, ANIMAL CARE (LM & D)
Status	Registered
Legal form	Other
Registered	1979-06-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Animal Care Blea Tarn Road Lancaster Lancashire LA2 0RD
Phone	0152465495
Email	<a href="mailto:admin@animalcare-lancaster.co.uk">admin@animalcare-lancaster.co.uk</a>
Website	<a href="http://www.animalcare-lancaster.co.uk">www.animalcare-lancaster.co.uk</a>

## Activities

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**Objects:** TO PROMOTE KINDNESS AND SUPPRESS CRUELTY TO ANIMALS AND ATTEND GENERALLY TO THE WELFARE OF ALL DOMESTIC PETS IN NEED OF CARE AND ATTENTION. TO CARE FOR STRAY AND UNWANTED ANIMALS UNTIL THEY HAVE FOUND HOMES AND ITS RULE OF ASSOCIATION THAT IT SHALL NOT KILL ANY ANIMAL UNLESS ABSOLUTELY NECESSARY. THAT IT SHALL NOT SELL ANY ANIMAL FOR ANY PURPOSE AND THAT NO ANIMAL SHALL BE GIVEN AWAY EXCEPT TO AN APPROVED HOME AND THAT THEREAFTER THE ASSOCIATION SHALL RETAIN A WELFARE INTEREST IN THE ANIMAL WHICH SHALL BE RETURNED TO THE ASSOCIATION IF THE NEW OWNER IS UNABLE TO CARE FOR IT IN A PROPER MANNER. TO FURTHER PROMOTE THE WELFARE OF ANIMALS ESING EDUCATIONAL PROGRAMMES. TO SUPPORT GROUPS AND ORGANISATIONS BY OFFERING VOLUNTEER OPPORTUNITIES TO ENHANCE THEIR WELLBEING AND DEVELOPMENT

**Activities:** TO PROMOTE KINDNESS AND SUPPRESS CRUELTY TO ANIMALS AND ATTEND GENERALLY TO THE WELFARE OF ALL ANIMALS IN NEED OF CARE AND ATTENTION. TO PROVIDE A BENEFIT TO ANIMALS AND THE COMMUNITY THROUGH ANIMAL WELFARE EDUCATION.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Animals, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** LANCASTER MORECAMBE AND DISTRICT
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£709,932	£565,584	£2,355,044	28
2024-06-30	£757,803	£653,987	£2,210,696	24
2023-06-30	£695,946	£576,550	£2,106,880	25
2022-06-30	£1,107,539	£695,084	£0	0
2021-06-30	£369,283	£452,913	-	-

## Trustees

Name	Role	Appointed
SARAH MURPHY	Chair	
BERTIE WYCHERLEY		2014-11-09
Mandy Drake		2026-04-01
Michael Thomas		2026-02-16
ROMY HINDE		
SARAH ROGERSON		2014-11-09
STEPHEN HINDE		
TONY MILLER		

**ANIMAL CARE LANCASTER MORECAMBE AND DISTRICT**

England & Wales - Charity number 508819

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# Accounts

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Registered Charity Number: 508819

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2025  
for  
ANIMAL CARE LANCASTER AND MORECAMBE

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are:

- To promote kindness and suppress cruelty to animals and attend to the welfare of all animals in need of care and attention;
- In furtherance of the above object but not otherwise to care for stray and unwanted animals until they have found homes and it is a rule of the Association that it shall not euthanize any animal unless absolutely necessary. That it shall not sell any animal for any purpose and that no animal shall be given away except to an approved home and that thereafter the Association shall retain a welfare interest in the animal which shall be returned to the Association if the new owner is unable to care for it in a proper manner;
- To further promote the welfare of animals using educational programmes;
- To support groups and organisations by offering volunteer opportunities to enhance their wellbeing and career development.

In order to achieve the above, the charity strives to be an active member of the community and the main activities undertaken to achieve the above remain:

- Taking in, caring for and rehoming domestic animals into approved homes;
- Working with all areas of the community through meetings, publicity and events to educate the wider audience into the plight of animals today and what can be done to alleviate their suffering and give them a loving caring home for life;
- Funding and fundraising both locally and nationally to provide the extra resources to enable the charity to attain its objectives.

In setting our objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The mission statement of the charity is:

Animal Care promotes kindness to, and the welfare of all animals in need of care and attention. We will suppress cruelty to any animal, and will not humanely euthanize any animal unless absolutely necessary. We only give animals to approved homes, and will retain a welfare interest in the animal, which shall be returned if the owner is unable to care for it properly. In addition we will promote the welfare of animals through educational programmes.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2025**

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources of the charity are:

1. Donations and gifts
2. Proceeds from shop sales
3. Legacies
4. Fundraising events
5. Funding bodies

**Investment policy and objectives**

Full professional advice will be sought before any short or long term investments are made and these investments will need to be ethically in line with the charity's aims and objectives. This policy will be reviewed annually at the end of each financial year.

**Reserves policy**

The reserves policy has been increased to ensure the charity has sufficient funds for 6 months operating costs, with minimal income. This is based on wages, and essential items of £40,000 per month, and a reserves target of £240,000 has been set.

The charity is fully reliant on Legacy income to make up the shortfall each month. Increases in wages and operating costs have increased the monthly shortfall to around £15,000 per month.

When the Legacy Income is excluded the charity had income from its other sources of £388,841. The charity's running costs were £565,584 this year, and this left a shortfall of £176,743. This shortfall is less than last year £230,729. This is due to everyone being committed to increasing revenue from all areas.

To manage this shortfall with the Legacy income, the surplus has enabled us to nearly reach our reserves target.

We are forecasting legacy income this year to be approximately £200,000. This income should enable us to continue to manage the current shortfall for the next 12 months, and to maintain the 6 month reserves.

However this means there is little room for anything else.

The new building will remain on hold until a new funding source can be found.

Thank you all for your continued support.

SK Hinde - Treasurer



**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is an unincorporated organisation and is governed by the constitution. Management trustees are elected every 12 months, with the current trustees retiring at the AGM, and may stand for re-election if they wish. Trustees can also be co-opted onto the committee through the year with a majority vote by the management committee and if the proposed trustee fulfils the required criteria.

All major policy decisions are made by the management committee with day-to-day management being supervised by the Sanctuary Manager and Resources Manager.

Where reasonably possible, the trustees will be encouraged to spend time experiencing all aspects of the charity and where this is not possible from information given to them by others who have had experience in that area. Literature covering the legal side of being a trustee is also given to each trustee and they sign to say they qualify to be a trustee and understand the role they are taking on.

The charity is a member of:  
Lancaster Chamber of Commerce  
Association of Dogs and Cats Homes

All the above memberships provide a wealth of information and support to Animal Care.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

508819

**Principal address**

Blea Tarn Road  
Scotforth  
Lancaster  
Lancashire  
LA2 0RD

**Trustees**

Miss S Murphy - Chair  
Ms R Hinde - Vice Chair  
S Hinde - Treasurer  
T Miller - Secretary  
B Wycherley  
Ms S Rogerson  
Mrs Valerie Murphy  
Mrs Eileen Aspinall

**Independent Examiner**

Mr M J Ellis  
CPFA  
Unisolutions Ltd  
6-4-3 Alston House  
White Cross Industrial Estate  
Lancaster  
Lancashire  
LA1 4XF

**Solicitors**

Brabners, 16-18 Sceptre Court, Sceptre Way, Walton Summit, Preston, PR5 6AW

**Advisers**

Bankers  
Santander  
Barclays Bank plc, 19 Euston Road, Morecambe, Lancashire  
CAF Bank, 25 Kings Hill Avenue, West Malling, Kent  
Hampshire Trust Bank Plc

Approved by order of the board of trustees on 13 October 2025 and signed on its behalf by:



S Hinde - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANIMAL CARE LANCASTER AND MORECAMBE**

### **Independent examiner's report to the trustees of Animal Care Lancaster and Morecambe**

I report to the charity trustees on my examination of the accounts of Animal Care Lancaster and Morecambe (the Trust) for the year ended 30 June 2025.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of CIPFA which is one of the listed bodies.

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

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

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

Mr M J Ellis  
CPFA  
Unisolutions Ltd  
6-4-3 Alston House  
White Cross Industrial Estate  
Lancaster  
Lancashire  
LA1 4XF

13 October 2025

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Statement of Financial Activities**  
**for the year ended 30 June 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	426,051	-	426,051	459,090
<b>Charitable activities</b>					
Operation of animal sanctuary	5	35,731	-	35,731	32,179
Other trading activities	3	247,988	-	247,988	266,337
Investment income	4	162	-	162	197
<b>Total</b>		<b>709,932</b>	<b>-</b>	<b>709,932</b>	<b>757,803</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	183,988	-	183,988	199,061
<b>Charitable activities</b>					
Shop and tea room trading	7	42,025	-	42,025	41,041
Operation of animal sanctuary		337,071	2,500	339,571	413,885
<b>Total</b>		<b>563,084</b>	<b>2,500</b>	<b>565,584</b>	<b>653,987</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>146,848</b>	<b>(2,500)</b>	<b>144,348</b>	<b>103,816</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,553,196</b>	<b>657,500</b>	<b>2,210,696</b>	<b>2,106,880</b>
<b>Net income/(expenditure)</b>		<b>146,848</b>	<b>(2,500)</b>	<b>144,348</b>	<b>103,816</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,700,044</b>	<b>655,000</b>	<b>2,355,044</b>	<b>2,210,696</b>

## ANIMAL CARE LANCASTER AND MORECAMBE

### Balance Sheet

as at 30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Fixed assets</b>					
Tangible assets	12	1,423,410	650,000	2,073,410	2,024,233
<b>Current assets</b>					
Stocks	13	2,088	-	2,088	1,825
Debtors	14	12,906	-	12,906	30,976
Cash at bank and in hand		263,974	5,000	268,974	155,988
		<u>278,968</u>	<u>5,000</u>	<u>283,968</u>	<u>188,789</u>
<b>Creditors</b>					
Amounts falling due within one year	15	2,334	-	2,334	2,326
<b>Net current assets</b>		<u>276,634</u>	<u>5,000</u>	<u>281,634</u>	<u>186,463</u>
<b>Total assets less current liabilities</b>		<u>1,700,044</u>	<u>655,000</u>	<u>2,355,044</u>	<u>2,210,696</u>
<b>Net assets</b>		<u>1,700,044</u>	<u>655,000</u>	<u>2,355,044</u>	<u>2,210,696</u>
<b>Funds</b>					
	16			1,700,044	1,553,196
Unrestricted funds				655,000	657,500
Restricted funds					
				<u>2,355,044</u>	<u>2,210,696</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 October 2025 and were signed on its behalf by:



S Hinde - Trustee

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Cash Flow Statement**  
**for the year ended 30 June 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	165,043	138,201
Net cash (used in)/provided by operating activities		<u>165,043</u>	<u>138,201</u>
<b>Cash flows from investing activities</b>			
Interest received		162	197
Fixed asset additions		<u>(52,219)</u>	<u>(547,642)</u>
Net cash provided by investing activities		<u>(52,057)</u>	<u>(547,445)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		112,986	(409,244)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		155,988	565,232
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>268,974</u>	<u>155,988</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Cash Flow Statement**  
**for the year ended 30 June 2025**

**1 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2025 £	2024 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	144,348	103,816
<b>Adjustments for:</b>		
Depreciation charges	3,042	3,132
Interest received	(162)	(197)
Decrease/(increase) in stocks	(263)	626
Decrease/(increase) in debtors	18,070	30,076
(Decrease) in creditors	8	748
<b>Net cash provided by/(used in) operations</b>	<u>165,043</u>	<u>138,201</u>

**2 Analysis of changes in net funds**

	At 1 July 2024 £	Cash flow £	At 30 June 2025 £
<b>Net cash</b>			
Cash at bank and in hand	155,988	112,986	268,974
<b>Total</b>	<u>155,988</u>	<u>112,986</u>	<u>268,974</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2025**

**1 Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Freehold property	1% on cost
Plant and machinery	15% on cost
Motor vehicles	25% on cost
Computer equipment	33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds comprise those funds which the Trustees are free to use as general funds in accordance with the charitable objectives.

Designated funds are those set aside by the Trustees to be used for particular purposes in the future.

Restricted funds are to be used for specific restricted purposes as laid down by the donor.

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

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2025**

**1 Gift Aid**

Tax on donations received under the Gift Aid Scheme is reclaimed on a periodic basis and is included in the SOFA on a receivable basis.

**Investments**

Investments represents amounts held in recognised banks and building societies which will be used to fund future capital expenditure.

**2 Donations and legacies**

	<b>2025</b>	<b>2024</b>
	£	£
Donations	104,224	40,125
Legacies	321,091	417,215
Grants	736	1,750
	<u>426,051</u>	<u>459,090</u>

Grants received, included in the above, are as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Grants	<u>736</u>	<u>1,750</u>

**3 Other trading activities**

	<b>2025</b>	<b>2024</b>
	£	£
Fundraising events	23,164	19,141
Shop income	145,216	166,049
Woodland Shop & Tea Rooms	79,608	81,147
	<u>247,988</u>	<u>266,337</u>

**4 Investment income**

	<b>2025</b>	<b>2024</b>
	£	£
Deposit account interest	162	197
	<u>162</u>	<u>197</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2025**

**5 Income from charitable activities**

		2025 £	2024 £
	<b>Activity</b>		
Membership Fees	Operation of animal sanctuary	845	1,810
Commissions Received	Operation of animal sanctuary	16,854	16,209
Scrap metal/recycling	Operation of animal sanctuary	5,175	4,679
Other operating income	Operation of animal sanctuary	12,857	9,481
		<u>35,731</u>	<u>32,179</u>

**6 Raising donations and legacies**

	2025 £	2024 £
Wages and salaries	120,943	112,391
Rent	15,194	14,431
Light, heat & water	45,768	66,697
Fundraising, advertising, post	2,083	5,542
	<u>183,988</u>	<u>199,061</u>

**7 Charitable activities costs**

	Direct Costs £	Support costs (see note 8) £	Totals £
Shop and tea room trading	41,578	447	42,025
Operation of animal sanctuary	227,495	112,076	339,571
	<u>269,073</u>	<u>112,523</u>	<u>381,596</u>

<b>8 Support Costs</b>	<b>Management £</b>	<b>Other £</b>	<b>Governance £</b>	<b>Totals £</b>
Shop and tea room trading	447	-	-	447
Animal sanctuary	91,351	14,749	5,976	112,076
	<u>91,798</u>	<u>14,749</u>	<u>5,976</u>	<u>112,523</u>

**9 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2025**

**10 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**11 Staff Costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	389,483	347,441
Other pension costs	7,618	5,765
	<u>397,101</u>	<u>353,206</u>

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

	<b>2025</b>	<b>2024</b>
Kennel	7	7
Shop	5	6
Tea room	9	9
Administration	5	5
Cleaning	1	1
Sorting	1	1
	<u>28</u>	<u>29</u>

No employees received emoluments in excess of £60,000

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2025**

**12 Tangible fixed assets**

	Freehold property £	Plant and Machinery £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 July 2024	650,000	1,464,023	31,533	2,145,556
At 30 June 2025	<u>650,000</u>	<u>1,516,242</u>	<u>31,533</u>	<u>2,197,775</u>
<b>Depreciation</b>				
At 1 July 2024	22,500	67,290	31,533	121,323
Charge for the year	2,500	542	-	3,042
At 30 June 2025	<u>25,000</u>	<u>67,832</u>	<u>31,533</u>	<u>124,365</u>
<b>Net book value</b>				
At 30 June 2025	625,000	1,448,410	-	2,073,410
At 30 June 2024	<u>627,500</u>	<u>1,396,733</u>	<u>-</u>	<u>2,024,233</u>

Included in cost or valuation of land and buildings is freehold land of £400,000 which is not depreciated.

Woodlands restriction:

Woodlands has a provision that it has be retained as an integral part of the charity and cannot be sold separately.

Included in plant and machinery is the development of the new kennels and vet building.

**13 Stocks**

	2025 £	2024 £
Stocks	2,088	1,825
	<u>2,088</u>	<u>1,825</u>

**14 Debtors: amounts falling due within one year**

	2025 £	2024 £
Rent deposits	4,000	4,000
VAT	8,906	26,976
	<u>12,906</u>	<u>30,976</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2025**

**15 Creditors: amounts falling due within one year**

	2025 £	2024 £
Other creditors	2,334	2,326
	<u>2,334</u>	<u>2,326</u>

**16 Movement in funds**

	At 1 July 2024 £	Net movement in funds £	At 30 June 2025 £
<b>Unrestricted funds</b>			
General fund	1,553,196	146,848	1,700,044
<b>Restricted funds</b>			
Fixed asset fund	227,500	(2,500)	225,000
Woodlands	400,000	-	400,000
Late Rita Swindlehurst - Cats	15,000	-	15,000
Late Rita Swindlehurst - Dogs	15,000	-	15,000
	<u>657,500</u>	<u>(2,500)</u>	<u>655,000</u>
<b>Total funds</b>	<u>2,210,696</u>	<u>144,348</u>	<u>2,355,044</u>

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

	Incoming resources £	Resources expended £	Capital expenditure £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	709,932	(563,084)		146,848
<b>Restricted funds</b>				
Fixed asset fund	-	(2,500)		(2,500)
Late Rita Swindlehurst - Cats	-	-		-
Late Rita Swindlehurst - Dogs	-	-		-
	<u>-</u>	<u>(2,500)</u>	<u>-</u>	<u>(2,500)</u>
<b>Total funds</b>	<u>709,932</u>	<u>565,584</u>	<u>-</u>	<u>144,348</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2025**

**16 Comparatives for movement in funds**

	At 1 July 2023 £	Net movement in funds £	At 30 June 2024 £
<b>Unrestricted funds</b>			
General fund	1,446,880	106,316	1,553,196
<b>Restricted funds</b>			
Fixed asset fund	230,000	(2,500)	227,500
Woodlands	400,000	-	400,000
Late Rita Swindlehurst - Cats	15,000	-	15,000
Late Rita Swindlehurst - Dogs	15,000	-	15,000
	<u>660,000</u>	<u>(2,500)</u>	<u>657,500</u>
<b>Total funds</b>	<u>2,106,880</u>	<u>103,816</u>	<u>2,210,696</u>

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

	Incoming resources £	Resources expended £	Capital expenditure £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	757,803	(651,487)		106,316
<b>Restricted funds</b>				
Fixed asset fund	-	(2,500)		(2,500)
Late Rita Swindlehurst - Cats	-	-		-
Late Rita Swindlehurst - Dogs	-	-		-
	<u>-</u>	<u>(2,500)</u>	<u>-</u>	<u>(2,500)</u>
<b>Total funds</b>	<u>757,803</u>	<u>653,987</u>	<u>-</u>	<u>103,816</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2025**

**17 Related party disclosures**

There were no related party transactions for the year ended 30 June 2025.

**18 Ultimate controlling party**

Ultimate control rests with the Board of Trustees.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	104,224	40,125
Legacies	321,091	417,215
Grants	736	1,750
	<u>426,051</u>	<u>459,090</u>
<b>Other trading activities</b>		
Fundraising events	23,164	19,141
Shop income	145,216	166,049
Woodland Shop & Tea Rooms	79,608	81,147
	<u>247,988</u>	<u>266,337</u>
<b>Investment income</b>		
Deposit account interest	162	197
	<u>162</u>	<u>197</u>
<b>Charitable activities</b>		
Membership Fees	845	1,810
Commissions Received	16,854	16,209
Scrap metal/recycling	5,175	4,679
Other operating income	12,857	9,481
	<u>35,731</u>	<u>32,179</u>
<b>Total incoming resources</b>	<b>709,932</b>	<b>757,803</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages and salaries	120,943	112,391
Rent	15,194	14,431
Light, heat & water	45,768	66,697
Fundraising, advertising, post	2,083	5,542
	<u>183,988</u>	<u>199,061</u>
<b>Charitable activities</b>		
Wages	184,807	165,136
Insurance	6,890	6,665
Veterinary Fees	19,146	50,348
Other premises costs	29,653	29,427
Food for animals	13,411	23,404
Bank charges	3,261	386
Repairs & building works	10,131	82,670
Motor expenses	1,774	4,194
	<u>269,073</u>	<u>362,230</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2025**

	2025	2024
	£	£
<b>Support Costs</b>		
<b>Management</b>		
Wages	83,733	69,914
Pensions	7,618	5,765
Cleaning	447	369
	<u>91,798</u>	<u>76,048</u>
<b>Other</b>		
Telephone	2,179	2,528
Postage and stationery	7,752	5,950
Sundries	4,818	2,151
	<u>14,749</u>	<u>10,629</u>
<b>Governance</b>		
Accountancy	2,934	2,887
Freehold property	2,500	2,500
Plant and machinery	542	632
Motor vehicles	-	-
	<u>5,976</u>	<u>6,019</u>
<b>Total resources expended</b>	<u>565,584</u>	<u>653,987</u>
<b>Net (expenditure)/income</b>	<u>144,348</u>	<u>103,816</u>

**ANIMAL CARE LANCASTER MORECAMBE AND DISTRICT**

England & Wales - Charity number 508819

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# Accounts

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Registered Charity Number: 508819

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2024  
for  
ANIMAL CARE LANCASTER AND MORECAMBE**

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are:

- To promote kindness and suppress cruelty to animals and attend to the welfare of all animals in need of care and attention;
- In furtherance of the above object but not otherwise to care for stray and unwanted animals until they have found homes and it is a rule of the Association that it shall not euthanize any animal unless absolutely necessary. That it shall not sell any animal for any purpose and that no animal shall be given away except to an approved home and that thereafter the Association shall retain a welfare interest in the animal which shall be returned to the Association if the new owner is unable to care for it in a proper manner;
- To further promote the welfare of animals using educational programmes;
- To support groups and organisations by offering volunteer opportunities to enhance their wellbeing and career development.

In order to achieve the above, the charity strives to be an active member of the community and the main activities undertaken to achieve the above remain:

- Taking in, caring for and rehoming domestic animals into approved homes;
- Working with all areas of the community through meetings, publicity and events to educate the wider audience into the plight of animals today and what can be done to alleviate their suffering and give them a loving caring home for life;
- Funding and fundraising both locally and nationally to provide the extra resources to enable the charity to attain its objectives.

In setting our objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The mission statement of the charity is:

Animal Care promotes kindness to, and the welfare of all animals in need of care and attention. We will suppress cruelty to any animal, and will not humanely euthanize any animal unless absolutely necessary. We only give animals to approved homes, and will retain a welfare interest in the animal, which shall be returned if the owner is unable to care for it properly. In addition we will promote the welfare of animals through educational programmes.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2024**

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources of the charity are:

1. Donations and gifts
2. Proceeds from shop sales
3. Legacies
4. Fundraising events
5. Funding bodies

**Investment policy and objectives**

Full professional advice will be sought before any short or long term investments are made and these investments will need to be ethically in line with the charity's aims and objectives. This policy will be reviewed annually at the end of each financial year.

**Reserves policy**

The charity's aim of self-sustainability was not met this year.

With increasing costs in all area's especially utilities, the charity has a shortfall each month.

When the Legacy Income is excluded the charity had income from its other sources of £340,588.

The charity's running costs were £571,317 this year, and this left a shortfall of £230,729.

The Trustee's and Senior staff have carried out a major review to see how this shortfall can be managed going forwards. Monthly checks are now in place to ensure the shortfall next year does not exceed £7,500 per month.

With expected Legacy income, the current running costs, together with the monthly shortfall, for the next 12 months, shows the 6-month balance sheet will be maintained, together with an additional £50,000 contingency.

A further longer-term review has also been carried out which shows when the funding is carefully managed, the charity should have sufficient operating funding for the next 2 years as of December 2024

To ensure that the charity has this sufficient funding, works on the additional facilities have been put on hold. The funding for this works will now be kept separate from the main operating funds, and a separate bank account will be utilised. New fund raising will be put in place, and additional funding for this purpose will be kept and managed in this separate account.

Thanks to you all for your support again this year.

SK Hinde - Treasurer



**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is an unincorporated organisation and is governed by the constitution. Management trustees are elected every 12 months, with the current trustees retiring at the AGM, and may stand for re-election if they wish. Trustees can also be co-opted onto the committee through the year with a majority vote by the management committee and if the proposed trustee fulfils the required criteria.

All major policy decisions are made by the management committee with day-to-day management being supervised by the Sanctuary Manager and Resources Manager.

Where reasonably possible, the trustees will be encouraged to spend time experiencing all aspects of the charity and where this is not possible from information given to them by others who have had experience in that area. Literature covering the legal side of being a trustee is also given to each trustee and they sign to say they qualify to be a trustee and understand the role they are taking on.

The charity is a member of:  
Lancaster Chamber of Commerce  
Association of Dogs and Cats Homes

All the above memberships provide a wealth of information and support to Animal Care.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
508819

**Principal address**  
Blea Tarn Road  
Scotforth  
Lancaster  
Lancashire  
LA2 0RD

**Trustees**  
Miss S Murphy - Chair  
Ms R Hinde - Vice Chair  
S Hinde - Treasurer  
T Miller - Secretary  
B Wycherley  
Ms S Rogerson  
Mrs Valerie Murphy  
Mrs Eileen Aspinall

**Independent Examiner**  
Mr M J Ellis  
CPFA  
Unisolutions Ltd  
6-4-3 Alston House  
White Cross Industrial Estate  
Lancaster  
Lancashire  
LA1 4XF

**Solicitors**  
Brabners, 16-18 Sceptre Court, Sceptre Way, Walton Summit, Preston, PR5 6AW

**Advisers**  
Bankers  
Santander  
Barclays Bank plc, 19 Euston Road, Morecambe, Lancashire  
CAF Bank, 25 Kings Hill Avenue, West Malling, Kent

Approved by order of the board of trustees on 8 January 2025 and signed on its behalf by:



S Hinde - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANIMAL CARE LANCASTER AND MORECAMBE**

### **Independent examiner's report to the trustees of Animal Care Lancaster and Morecambe**

I report to the charity trustees on my examination of the accounts of Animal Care Lancaster and Morecambe (the Trust) for the year ended 30 June 2024.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of CIPFA which is one of the listed bodies.

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

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

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

Mr M J Ellis  
CPFA  
Unisolutions Ltd  
6-4-3 Alston House  
White Cross Industrial Estate  
Lancaster  
Lancashire  
LA1 4XF

8 January 2025

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Statement of Financial Activities**  
**for the year ended 30 June 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	459,090	-	459,090	414,734
<b>Charitable activities</b>					
Operation of animal sanctuary	5	32,179	-	32,179	27,240
Other trading activities	3	266,337	-	266,337	253,436
Investment income	4	197	-	197	536
<b>Total</b>		<b>757,803</b>	<b>-</b>	<b>757,803</b>	<b>695,946</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	199,061	-	199,061	198,163
<b>Charitable activities</b>					
Shop and tea room trading	7	41,041	-	41,041	48,616
Operation of animal sanctuary		411,385	2,500	413,885	329,771
<b>Total</b>		<b>651,487</b>	<b>2,500</b>	<b>653,987</b>	<b>576,550</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>106,316</b>	<b>(2,500)</b>	<b>103,816</b>	<b>119,396</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,446,880</b>	<b>660,000</b>	<b>2,106,880</b>	<b>1,987,484</b>
<b>Net income/(expenditure)</b>		<b>106,316</b>	<b>(2,500)</b>	<b>103,816</b>	<b>119,396</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,553,196</b>	<b>657,500</b>	<b>2,210,696</b>	<b>2,106,880</b>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Balance Sheet**  
**as at 30 June 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Fixed assets</b>					
Tangible assets	12	1,374,233	650,000	2,024,233	1,479,723
<b>Current assets</b>					
Stocks	13	1,825	-	1,825	2,451
Debtors	14	30,976	-	30,976	61,052
Cash at bank and in hand		148,488	7,500	155,988	565,232
		<u>181,289</u>	<u>7,500</u>	<u>188,789</u>	<u>628,735</u>
<b>Creditors</b>					
Amounts falling due within one year	15	2,326	-	2,326	1,578
<b>Net current assets</b>		<u>178,963</u>	<u>7,500</u>	<u>186,463</u>	<u>627,157</u>
<b>Total assets less current liabilities</b>		<u>1,553,196</u>	<u>657,500</u>	<u>2,210,696</u>	<u>2,106,880</u>
<b>Net assets</b>		<u>1,553,196</u>	<u>657,500</u>	<u>2,210,696</u>	<u>2,106,880</u>
<b>Funds</b>					
	16			1,553,196	1,446,880
Unrestricted funds				657,500	660,000
Restricted funds					
				<u>2,210,696</u>	<u>2,106,880</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 January 2025 and were signed on its behalf by:



S Hinde - Trustee

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Cash Flow Statement**  
**for the year ended 30 June 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	138,201	71,502
Net cash (used in)/provided by operating activities		<u>138,201</u>	<u>71,502</u>
<b>Cash flows from investing activities</b>			
Interest received		197	536
Fixed asset additions		<u>(547,642)</u>	<u>(549,799)</u>
Net cash provided by investing activities		<u>(547,445)</u>	<u>(549,263)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(409,244)	(477,761)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		565,232	1,042,993
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>155,988</u>	<u>565,232</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Cash Flow Statement**  
**for the year ended 30 June 2024**

**1 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	103,816	119,396
<b>Adjustments for:</b>		
Depreciation charges	3,132	3,132
Interest received	(197)	(536)
Decrease/(increase) in stocks	626	(658)
Decrease/(increase) in debtors	30,076	(49,175)
(Decrease) in creditors	748	(657)
<b>Net cash provided by/(used in) operations</b>	<u>138,201</u>	<u>71,502</u>

**2 Analysis of changes in net funds**

	<b>At</b>		<b>At</b>
	<b>1 July 2023</b>	<b>Cash flow</b>	<b>30 June 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	565,232	(409,244)	155,988
<b>Total</b>	<u>565,232</u>	<u>(409,244)</u>	<u>155,988</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2024**

**1 Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Freehold property	1% on cost
Plant and machinery	15% on cost
Motor vehicles	25% on cost
Computer equipment	33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds comprise those funds which the Trustees are free to use as general funds in accordance with the charitable objectives.

Designated funds are those set aside by the Trustees to be used for particular purposes in the future.

Restricted funds are to be used for specific restricted purposes as laid down by the donor.

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

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2024**

**1 Gift Aid**

Tax on donations received under the Gift Aid Scheme is reclaimed on a periodic basis and is included in the SOFA on a receivable basis.

**Investments**

Investments represents amounts held in recognised banks and building societies which will be used to fund future capital expenditure.

**2 Donations and legacies**

	<b>2024</b>	<b>2023</b>
	£	£
Donations	40,125	54,901
Legacies	417,215	358,833
Grants	1,750	1,000
	<u>459,090</u>	<u>414,734</u>

Grants received, included in the above, are as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Grants	<u>1,750</u>	<u>1,000</u>

**3 Other trading activities**

	<b>2024</b>	<b>2023</b>
	£	£
Fundraising events	19,141	16,778
Shop income	166,049	152,800
Woodland Shop & Tea Rooms	81,147	83,858
	<u>266,337</u>	<u>253,436</u>

**4 Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
Deposit account interest	197	536
	<u>197</u>	<u>536</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2024**

**5 Income from charitable activities**

		<b>2024</b>	<b>2023</b>
	<b>Activity</b>	<b>£</b>	<b>£</b>
Membership Fees	Operation of animal sanctuary	1,810	1,670
Commissions Received	Operation of animal sanctuary	16,209	14,720
Scrap metal/recycling	Operation of animal sanctuary	4,679	5,302
Other operating income	Operation of animal sanctuary	9,481	5,548
		<u>32,179</u>	<u>27,240</u>

**6 Raising donations and legacies**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	112,391	114,889
Rent	14,431	16,043
Light, heat & water	66,697	61,904
Fundraising, advertising, post	5,542	5,327
	<u>199,061</u>	<u>198,163</u>

**7 Charitable activities costs**

	<b>Direct Costs</b>	<b>Support costs (see note 8)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Shop and tea room trading	40,672	369	41,041
Operation of animal sanctuary	321,558	92,327	413,885
	<u>362,230</u>	<u>92,696</u>	<u>454,926</u>

**8 Support Costs**

	<b>Management</b>	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Shop and tea room trading	369	-	-	369
Animal sanctuary	75,679	10,629	6,019	92,327
	<u>76,048</u>	<u>10,629</u>	<u>6,019</u>	<u>92,696</u>

**9 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2024**

**10 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**11 Staff Costs**

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	347,441	301,903
Other pension costs	5,765	4,259
	<u>353,206</u>	<u>306,162</u>

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

	<b>2024</b>	<b>2023</b>
Kennel	7	8
Shop	6	5
Tea room	9	7
Administration	5	4
Cleaning	1	1
Sorting	1	1
	<u>29</u>	<u>26</u>

No employees received emoluments in excess of £60,000

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2024**

**12 Tangible fixed assets**

	Freehold property £	Plant and Machinery £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 July 2023	650,000	916,381	31,533	1,597,914
Additions	-	547,642	-	547,642
Disposals	-	-	-	-
At 30 June 2024	<u>650,000</u>	<u>1,464,023</u>	<u>31,533</u>	<u>2,145,556</u>
<b>Depreciation</b>				
At 1 July 2023	20,000	66,658	31,533	118,191
Charge for the year	2,500	632	-	3,132
On disposals	-	-	-	-
At 30 June 2024	<u>22,500</u>	<u>67,290</u>	<u>31,533</u>	<u>121,323</u>
<b>Net book value</b>				
At 30 June 2024	<u>627,500</u>	<u>1,396,733</u>	<u>-</u>	<u>2,024,233</u>
At 30 June 2023	<u>630,000</u>	<u>849,723</u>	<u>-</u>	<u>1,479,723</u>

Included in cost or valuation of land and buildings is freehold land of £400,000 which is not depreciated.

Woodlands restriction:

Woodlands has a provision that it has be retained as an integral part of the charity and cannot be sold separately.

Included in plant and machinery is the development of the new kennels and vet building.

**13 Stocks**

	2024 £	2023 £
Stocks	1,825	2,451
	<u>1,825</u>	<u>2,451</u>

**14 Debtors: amounts falling due within one year**

	2024 £	2023 £
Rent deposits	4,000	4,000
VAT	26,976	57,052
	<u>30,976</u>	<u>61,052</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2024**

**15 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	2,326	1,578
	<u>2,326</u>	<u>1,578</u>

**16 Movement in funds**

	<b>At</b>	<b>Net</b>	<b>At</b>
	<b>1 July 2023</b>	<b>movement</b>	<b>30 June 2024</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	1,446,880	106,316	1,553,196
<b>Restricted funds</b>			
Fixed asset fund	230,000	(2,500)	227,500
Woodlands	400,000	-	400,000
Boarding kennels and cattery	-	-	-
Late Rita Swindlehurst - Cats	15,000	-	15,000
Late Rita Swindlehurst - Dogs	15,000	-	15,000
	<u>660,000</u>	<u>(2,500)</u>	<u>657,500</u>
<b>Total funds</b>	<u>2,106,880</u>	<u>103,816</u>	<u>2,210,696</u>

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

	<b>Incoming</b>	<b>Resources</b>	<b>Capital</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>expenditure</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General fund	757,803	(651,487)		106,316
<b>Restricted funds</b>				
Fixed asset fund	-	(2,500)		(2,500)
Boarding kennels and cattery	-	-		-
Late Rita Swindlehurst - Cats	-	-		-
Late Rita Swindlehurst - Dogs	-	-		-
	<u>-</u>	<u>(2,500)</u>	<u>-</u>	<u>(2,500)</u>
<b>Total funds</b>	<u>757,803</u>	<u>653,987</u>	<u>-</u>	<u>103,816</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2024**

**16 Comparatives for movement in funds**

	At 1 July 2022 £	Net movement in funds £	Prior Year Adjustment £	At 30 June 2023 £
<b>Unrestricted funds</b>				
General fund	897,324	249,370	300,186	1,446,880
<b>Restricted funds</b>				
Fixed asset fund	232,500	(2,500)		230,000
Woodlands	400,000	-		400,000
Boarding kennels and cattery	127,474	(127,474)		-
Late Rita Swindlehurst - Cats	15,000	-		15,000
Late Rita Swindlehurst - Dogs	15,000	-		15,000
	<u>789,974</u>	<u>(129,974)</u>	<u>-</u>	<u>660,000</u>
<b>Total funds</b>	<u>1,687,298</u>	<u>119,396</u>	<u>300,186</u>	<u>2,106,880</u>

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

	Incoming resources £	Resources expended £	Capital expenditure £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	695,946	(574,050)	127,474	249,370
<b>Restricted funds</b>				
Fixed asset fund	-	(2,500)		(2,500)
Boarding kennels and cattery	-		(127,474)	(127,474)
Late Rita Swindlehurst - Cats	-	-		-
Late Rita Swindlehurst - Dogs	-	-		-
	<u>-</u>	<u>(2,500)</u>	<u>(127,474)</u>	<u>(129,974)</u>
<b>Total funds</b>	<u>695,946</u>	<u>576,550</u>	<u>-</u>	<u>119,396</u>

**17 Prior Year Adjustment**

During the previous year a prior year adjustment has been posted in respect of expenditure incurred on the new kennels by the charity.

Previously expenditure on the new kennels project had been charged as an expense in the statement of financial activities rather than capital expenditure. As such an adjustment for 6 years of expenditure incurred on the project has been included in these accounts. The total value is £300,186. As a result of this the net book value of Plant and Machinery has increased by £300,186 as has the brought forward retained funds.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2024**

**18 Related party disclosures**

There were no related party transactions for the year ended 30 June 2024.

**19 Ultimate controlling party**

Ultimate control rests with the Board of Trustees.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	40,125	54,901
Legacies	417,215	358,833
Grants	1,750	1,000
	<u>459,090</u>	<u>414,734</u>
<b>Other trading activities</b>		
Fundraising events	19,141	16,778
Shop income	166,049	152,800
Woodland Shop & Tea Rooms	81,147	83,858
	<u>266,337</u>	<u>253,436</u>
<b>Investment income</b>		
Deposit account interest	197	536
	<u>197</u>	<u>536</u>
<b>Charitable activities</b>		
Membership Fees	1,810	1,670
Commissions Received	16,209	14,720
Scrap metal/recycling	4,679	5,302
Other operating income	9,481	5,548
	<u>32,179</u>	<u>27,240</u>
<b>Total incoming resources</b>	<b>757,803</b>	<b>695,946</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages and salaries	112,391	114,889
Rent	14,431	16,043
Light, heat & water	66,697	61,904
Fundraising, advertising, post	5,542	5,327
	<u>199,061</u>	<u>198,163</u>
<b>Charitable activities</b>		
Wages	165,136	137,586
Insurance	6,665	3,831
Veterinary Fees	50,348	48,113
Other premises costs	29,427	35,838
Food for animals	23,404	20,898
Bank charges	386	4,320
Repairs & building works	82,670	53,429
Motor expenses	4,194	4,285
	<u>362,230</u>	<u>308,300</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Support Costs</b>		
<b>Management</b>		
Wages	69,914	49,428
Pensions	5,765	4,259
Cleaning	369	342
	<u>76,048</u>	<u>54,029</u>
<b>Other</b>		
Telephone	2,528	2,361
Postage and stationery	5,950	6,081
Sundries	2,151	1,899
	<u>10,629</u>	<u>10,341</u>
<b>Governance</b>		
Accountancy	2,887	2,585
Freehold property	2,500	2,500
Plant and machinery	632	632
Motor vehicles	-	-
	<u>6,019</u>	<u>5,717</u>
<b>Total resources expended</b>	<u>653,987</u>	<u>576,550</u>
<b>Net (expenditure)/income</b>	<u>103,816</u>	<u>119,396</u>

**ANIMAL CARE LANCASTER MORECAMBE AND DISTRICT**

England & Wales - Charity number 508819

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# Accounts

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Registered Charity Number: 508819

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2023  
for  
ANIMAL CARE LANCASTER AND MORECAMBE

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are:

- To promote kindness and suppress cruelty to animals and attend to the welfare of all animals in need of care and attention;
- In furtherance of the above object but not otherwise to care for stray and unwanted animals until they have found homes and it is a rule of the Association that it shall not euthanize any animal unless absolutely necessary. That it shall not sell any animal for any purpose and that no animal shall be given away except to an approved home and that thereafter the Association shall retain a welfare interest in the animal which shall be returned to the Association if the new owner is unable to care for it in a proper manner;
- To further promote the welfare of animals using educational programmes;
- To support groups and organisations by offering volunteer opportunities to enhance their wellbeing and career development.

In order to achieve the above, the charity strives to be an active member of the community and the main activities undertaken to achieve the above remain:

- Taking in, caring for and rehoming domestic animals into approved homes;
- Working with all areas of the community through meetings, publicity and events to educate the wider audience into the plight of animals today and what can be done to alleviate their suffering and give them a loving caring home for life;
- Funding and fundraising both locally and nationally to provide the extra resources to enable the charity to attain its objectives.

In setting our objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The mission statement of the charity is:

Animal Care promotes kindness to, and the welfare of all animals in need of care and attention. We will suppress cruelty to any animal, and will not humanely euthanize any animal unless absolutely necessary. We only give animals to approved homes, and will retain a welfare interest in the animal, which shall be returned if the owner is unable to care for it properly. In addition we will promote the welfare of animals through educational programmes.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2023**

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources of the charity are:

1. Donations and gifts
2. Proceeds from shop sales
3. Legacies
4. Fundraising events
5. Funding bodies

**Investment policy and objectives**

Full professional advice will be sought before any short or long term investments are made and these investments will need to be ethically in line with the charity's aims and objectives. This policy will be reviewed annually at the end of each financial year.

**Reserves policy**

The Charity Commission encourages charity trustees to provide sufficient reserves so as to balance the needs of the future and current beneficiaries. Trustees should identify the level and range of reserves which the charity needs to operate effectively. Animal Care's governing document identifies the power to set aside funds for special purposes or as reserves against future expenditure. The trustees consider it prudent to identify sufficient funds for six months core running costs which is in line with other charities of similar complexity. This covers the cost of the winding up of the charity and dealing with staff redundancies. Therefore the reserves figure for the next financial year, to ensure that we have sufficient funds to run the charity for six months should funding streams not be available, for whatever reason, is £317,102 which is based on the last 12 months operating costs plus 10%.

The reserves for next year are sufficient to meet the charities needs.

**Report of the Treasurer**

The charity continues with its aim of self-sustainability year on year.

This was achieved again this year and the accounts show a surplus of £119,396.

Building work continued on the new kennels with expenditure in the year totalling £546,609.

In addition to the reserves for its daily running costs and a 6 month reserve, based on its current expenditure the charity has sufficient funds allocated to complete its major works improvement schemes.

Thanks to you all for your support again this year.

SK Hinde - Treasurer

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is an unincorporated organisation and is governed by the constitution. Management trustees are elected every 12 months, with the current trustees retiring at the AGM, and may stand for re-election if they wish. Trustees can also be co-opted onto the committee through the year with a majority vote by the management committee and if the proposed trustee fulfils the required criteria.

All major policy decisions are made by the management committee with day-to-day management being supervised by the Sanctuary Manager and Resources Manager.

Where reasonably possible, the trustees will be encouraged to spend time experiencing all aspects of the charity and where this is not possible from information given to them by others who have had experience in that area. Literature covering the legal side of being a trustee is also given to each trustee and they sign to say they qualify to be a trustee and understand the role they are taking on.

The charity is a member of:  
Lancaster Chamber of Commerce  
Association of Dogs and Cats Homes

All the above memberships provide a wealth of information and support to Animal Care.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
508819

**Principal address**  
Blea Tarn Road  
Scotforth  
Lancaster  
Lancashire  
LA2 0RD

**Trustees**  
Miss S Murphy - Chair  
Ms R Hinde - Vice Chair  
S Hinde - Treasurer  
T Miller - Secretary  
B Wycherley  
Ms S Rogerson  
Mrs Valerie Murphy  
Mrs Eileen Aspinall

**Independent Examiner**  
Mr M J Ellis  
CPFA  
Unisolutions Ltd  
6-4-3 Alston House  
White Cross Industrial Park  
Lancaster  
Lancashire  
LA1 4XF

**Solicitors**  
Brabners, 7-8 Chapel Street, Preston, Lancashire, PR1 8AN

**Advisers**  
Bankers  
Santander  
Barclays Bank plc, 19 Euston Road, Morecambe, Lancashire  
CAF Bank, 25 Kings Hill Avenue, West Malling, Kent

Approved by order of the board of trustees on 15 October 2023 and signed on its behalf by:



S Hinde - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANIMAL CARE LANCASTER AND MORECAMBE**

### **Independent examiner's report to the trustees of Animal Care Lancaster and Morecambe**

I report to the charity trustees on my examination of the accounts of Animal Care Lancaster and Morecambe (the Trust) for the year ended 30 June 2023.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of CIPFA which is one of the listed bodies.

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

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

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

Mr M J Ellis  
CPFA  
Unisolutions Ltd  
6-4-3 Alston House  
White Cross Industrial Park  
Lancaster  
Lancashire  
LA1 4XF

15 October 2023

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Statement of Financial Activities**  
**for the year ended 30 June 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	Restated 2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	414,734	-	414,734	833,901
<b>Charitable activities</b>	5				
Operation of animal sanctuary		27,240	-	27,240	24,527
Other trading activities	3	253,436	-	253,436	249,047
Investment income	4	536	-	536	64
<b>Total</b>		<u>695,946</u>	<u>-</u>	<u>695,946</u>	<u>1,107,539</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	198,163	-	198,163	148,902
<b>Charitable activities</b>	7				
Shop and tea room trading		48,616	-	48,616	45,997
Operation of animal sanctuary		327,271	2,500	329,771	277,382
<b>Total</b>		<u>574,050</u>	<u>2,500</u>	<u>576,550</u>	<u>472,281</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>121,896</u>	<u>(2,500)</u>	<u>119,396</u>	<u>635,258</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>					
As previously reported		897,324	789,974	1,687,298	1,274,843
Prior year adjustment	17	300,186	-	300,186	77,383
<b>As restated</b>		<u>1,197,510</u>	<u>789,974</u>	<u>1,987,484</u>	<u>1,352,226</u>
<b>Transfers between funds</b>		127,474	(127,474)	-	-
<b>Net income/(expenditure)</b>		121,896	(2,500)	119,396	635,258
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,446,880</u>	<u>660,000</u>	<u>2,106,880</u>	<u>1,987,484</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Balance Sheet**  
**as at 30 June 2023**

		Unrestricted funds	Restricted funds	2023 Total funds	Restated 2022 Total funds
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12	829,723	650,000	1,479,723	933,056
<b>Current assets</b>					
Stocks	13	2,451	-	2,451	1,793
Debtors	14	61,052	-	61,052	11,877
Cash at bank and in hand		555,232	10,000	565,232	1,042,993
		<u>618,735</u>	<u>10,000</u>	<u>628,735</u>	<u>1,056,663</u>
<b>Creditors</b>					
Amounts falling due within one year	15	1,578	-	1,578	2,235
<b>Net current assets</b>		617,157	10,000	627,157	1,054,428
<b>Total assets less current liabilities</b>		1,446,880	660,000	2,106,880	1,987,484
<b>Net assets</b>		<u>1,446,880</u>	<u>660,000</u>	<u>2,106,880</u>	<u>1,987,484</u>
<b>Funds</b>					
Unrestricted funds	16			1,446,880	1,197,510
Restricted funds				660,000	789,974
				<u>2,106,880</u>	<u>1,987,484</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2023 and were signed on its behalf by:



S Hinde - Trustee

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Cash Flow Statement**  
**for the year ended 30 June 2023**

	Notes	2023 £	Restated 2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	71,502	634,985
Net cash (used in)/provided by operating activities		<u>71,502</u>	<u>634,985</u>
<b>Cash flows from investing activities</b>			
Interest received		536	64
Fixed asset additions		<u>(549,799)</u>	<u>(222,803)</u>
Net cash provided by investing activities		<u>(549,263)</u>	<u>(222,739)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(477,761)	412,246
<b>Cash and cash equivalents at the beginning of the reporting period</b>		1,042,993	630,747
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>565,232</u>	<u>1,042,993</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Cash Flow Statement**  
**for the year ended 30 June 2023**

**1 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2023 £	Restated 2022 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	119,396	635,258
<b>Adjustments for:</b>		
Depreciation charges	3,132	2,654
Interest received	(536)	(64)
Decrease/(increase) in stocks	(658)	(5)
Decrease/(increase) in debtors	(49,175)	(942)
(Decrease) in creditors	(657)	(1,916)
<b>Net cash provided by/(used in) operations</b>	<u>71,502</u>	<u>634,985</u>

**2 Analysis of changes in net funds**

	At 1 July 2022 £	Cash flow £	At 30 June 2023 £
<b>Net cash</b>			
Cash at bank and in hand	1,042,993	(477,761)	565,232
<b>Total</b>	<u>1,042,993</u>	<u>(477,761)</u>	<u>565,232</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

**1 Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Freehold property	1% on cost
Plant and machinery	15% on cost
Motor vehicles	25% on cost
Computer equipment	33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds comprise those funds which the Trustees are free to use as general funds in accordance with the charitable objectives.

Designated funds are those set aside by the Trustees to be used for particular purposes in the future.

Restricted funds are to be used for specific restricted purposes as laid down by the donor.

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

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

**1 Gift Aid**

Tax on donations received under the Gift Aid Scheme is reclaimed on a periodic basis and is included in the SOFA on a receivable basis.

**Investments**

Investments represents amounts held in recognised banks and building societies which will be used to fund future capital expenditure.

**2 Donations and legacies**

	<b>2023</b>	<b>Restated</b>
	<b>£</b>	<b>2022</b>
		<b>£</b>
Donations	54,901	45,863
Legacies	358,833	786,228
Grants	1,000	1,810
	<u>414,734</u>	<u>833,901</u>
Grants received, included in the above, are as follows:		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants	<u>1,000</u>	<u>1,810</u>

**3 Other trading activities**

	<b>2023</b>	<b>Restated</b>
	<b>£</b>	<b>2022</b>
		<b>£</b>
Fundraising events	16,778	22,272
Shop income	152,800	153,219
Woodland Shop & Tea Rooms	83,858	73,556
	<u>253,436</u>	<u>249,047</u>

**4 Investment income**

	<b>2023</b>	<b>Restated</b>
	<b>£</b>	<b>2022</b>
		<b>£</b>
Deposit account interest	536	64
	<u>536</u>	<u>64</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

<b>5 Income from charitable activities</b>		<b>2023</b>	<b>Restated</b>
<b>Activity</b>		<b>£</b>	<b>2022</b>
			<b>£</b>
Membership Fees	Operation of animal sanctuary	1,670	710
Commissions Received	Operation of animal sanctuary	14,720	15,113
Scrap metal/recycling	Operation of animal sanctuary	5,302	2,032
Other operating income	Operation of animal sanctuary	5,548	6,672
		<u>27,240</u>	<u>24,527</u>

<b>6 Raising donations and legacies</b>		<b>2023</b>	<b>Restated</b>
		<b>£</b>	<b>2022</b>
			<b>£</b>
Wages and salaries		114,889	91,291
Rent		16,043	16,532
Light, heat & water		61,904	38,510
Fundraising, advertising, post		5,327	2,569
		<u>198,163</u>	<u>148,902</u>

<b>7 Charitable activities costs</b>		<b>Direct</b>	<b>Support</b>	<b>Totals</b>
		<b>Costs</b>	<b>costs (see</b>	
		<b>£</b>	<b>note 8)</b>	<b>£</b>
			<b>£</b>	
Shop and tea room trading		48,274	342	48,616
Operation of animal sanctuary		260,026	69,745	329,771
		<u>308,300</u>	<u>70,087</u>	<u>378,387</u>

<b>8 Support Costs</b>	<b>Management</b>	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Shop and tea room trading	342	-	-	342
Animal sanctuary	53,687	10,341	5,717	69,745
	<u>54,029</u>	<u>10,341</u>	<u>5,717</u>	<u>70,087</u>

**9 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

**10 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**11 Staff Costs**

	<b>2023</b>	<b>Restated 2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	301,903	263,554
Other pension costs	4,259	3,897
	<u>306,162</u>	<u>267,451</u>

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

	<b>2023</b>	<b>Restated 2022</b>
Kennel	8	7
Shop	5	7
Tea room	7	6
Administration	4	3
Cleaning	1	1
Sorting	1	1
	<u>26</u>	<u>25</u>

No employees received emoluments in excess of £60,000

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

**12 Tangible fixed assets**

	Freehold property £	Plant and Machinery £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 July 2022	650,000	366,582	31,533	1,048,115
Additions	-	549,799	-	549,799
Disposals	-	-	-	-
At 30 June 2023	<u>650,000</u>	<u>916,381</u>	<u>31,533</u>	<u>1,597,914</u>
<b>Depreciation</b>				
At 1 July 2022	17,500	66,026	31,533	115,059
Charge for the year	2,500	632	-	3,132
On disposals	-	-	-	-
At 30 June 2023	<u>20,000</u>	<u>66,658</u>	<u>31,533</u>	<u>118,191</u>
<b>Net book value</b>				
At 30 June 2023	<u>630,000</u>	<u>849,723</u>	<u>-</u>	<u>1,479,723</u>
At 30 June 2022	<u>632,500</u>	<u>300,556</u>	<u>-</u>	<u>933,056</u>

Included in cost or valuation of land and buildings is freehold land of £400,000 which is not depreciated.

Woodlands restriction:

Woodlands has a provision that it has be retained as an integral part of the charity and cannot be sold separately.

Included in plant and machinery is the development of the new kennels.

**13 Stocks**

	2023 £	Restated 2022 £
Stocks	2,451	1,793
	<u>2,451</u>	<u>1,793</u>

**14 Debtors: amounts falling due within one year**

	2023 £	Restated 2022 £
Rent deposits	4,000	4,000
VAT	57,052	7,877
	<u>61,052</u>	<u>11,877</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

15 Creditors: amounts falling due within one year	2023 £	Restated 2022 £
Other creditors	1,578	2,235
	<u>1,578</u>	<u>2,235</u>

**16 Movement in funds**

	At 1 July 2022 £	Net movement in funds £	Prior Year Adjustment £	At 30 June 2023 £
<b>Unrestricted funds</b>				
General fund	897,324	249,370	300,186	1,446,880
<b>Restricted funds</b>				
Fixed asset fund	232,500	(2,500)		230,000
Woodlands	400,000	-		400,000
Boarding kennels and cattery	127,474	(127,474)		-
Late Rita Swindlehurst - Cats	15,000	-		15,000
Late Rita Swindlehurst - Dogs	15,000	-		15,000
	<u>789,974</u>	<u>(129,974)</u>	<u>-</u>	<u>660,000</u>
<b>Total funds</b>	<u>1,687,298</u>	<u>119,396</u>	<u>300,186</u>	<u>2,106,880</u>

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

	Incoming resources £	Resources expended £	Capital expenditure £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	695,946	(574,050)	127,474	249,370
<b>Restricted funds</b>				
Fixed asset fund	-	(2,500)		(2,500)
Boarding kennels and cattery	-	-	(127,474)	(127,474)
Late Rita Swindlehurst - Cats	-	-		-
Late Rita Swindlehurst - Dogs	-	-		-
	<u>-</u>	<u>(2,500)</u>	<u>(127,474)</u>	<u>(129,974)</u>
<b>Total funds</b>	<u>695,946</u>	<u>576,550</u>	<u>-</u>	<u>119,396</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

**16 Comparatives for movement in funds**

	At 1 July 2021 £	Net movement in funds £	Prior Year Adjustment £	At 30 June 2022 £
<b>Unrestricted funds</b>				
General fund	628,796	491,331	77,383	1,197,510
<b>Restricted funds</b>				
Fixed asset fund	235,000	(2,500)		232,500
Woodlands	400,000	-		400,000
Boarding kennels and cattery	11,047	116,427		127,474
Late Rita Swindlehurst - Cats	-	15,000		15,000
Late Rita Swindlehurst - Dogs	-	15,000		15,000
	<u>646,047</u>	<u>143,927</u>	<u>-</u>	<u>789,974</u>
<b>Total funds</b>	<u>1,274,843</u>	<u>635,258</u>	<u>77,383</u>	<u>1,987,484</u>

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

	Incoming resources £	Resources expended £	Capital expenditure £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	738,309	(469,781)	222,803	491,331
<b>Restricted funds</b>				
Fixed asset fund	-	(2,500)		(2,500)
Boarding kennels and cattery	339,230		(222,803)	116,427
Late Rita Swindlehurst - Cats	15,000	-		15,000
Late Rita Swindlehurst - Dogs	15,000	-		15,000
	<u>369,230</u>	<u>(2,500)</u>	<u>(222,803)</u>	<u>143,927</u>
<b>Total funds</b>	<u>1,107,539</u>	<u>472,281</u>	<u>-</u>	<u>635,258</u>

**17 Prior Year Adjustment**

During the year a prior year adjustment has been posted in respect of expenditure incurred on the new kennels by the charity.

Previously expenditure on the new kennels project had been charged as an expense in the statement of financial activities rather than capital expenditure. As such an adjustment for 6 years of expenditure incurred on the project has been included in these accounts. The total value is £300,186. As a result of this the net book value of Plant and Machinery has increased by £301,186 as has the brought forward retained funds.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

**18 Related party disclosures**

There were no related party transactions for the year ended 30 June 2023.

**19 Ultimate controlling party**

Ultimate control rests with the Board of Trustees.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2023**

	<b>2023</b>	<b>Restated</b>
	<b>£</b>	<b>2022</b>
		<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	54,901	45,863
Legacies	358,833	786,228
Grants	1,000	1,810
	<u>414,734</u>	<u>833,901</u>
<b>Other trading activities</b>		
Fundraising events	16,778	22,272
Shop income	152,800	153,219
Woodland Shop & Tea Rooms	83,858	73,556
	<u>253,436</u>	<u>249,047</u>
<b>Investment income</b>		
Deposit account interest	536	64
	<u>536</u>	<u>64</u>
<b>Charitable activities</b>		
Membership Fees	1,670	710
Commissions Received	14,720	15,113
Scrap metal/recycling	5,302	2,032
Other operating income	5,548	6,672
	<u>27,240</u>	<u>24,527</u>
<b>Total incoming resources</b>	<b>695,946</b>	<b>1,107,539</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages and salaries	114,889	91,291
Rent	16,043	16,532
Light, heat & water	61,904	38,510
Fundraising, advertising, post	5,327	2,569
	<u>198,163</u>	<u>148,902</u>
<b>Charitable activities</b>		
Wages	137,586	125,344
Insurance	3,831	3,722
Veterinary Fees	48,113	40,859
Other premises costs	35,838	34,161
Food for animals	20,898	21,217
Bank charges	4,320	3,293
Repairs & building works	53,429	23,818
Motor expenses	4,285	4,448
	<u>308,300</u>	<u>256,862</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2023**

	<b>2023</b>	<b>Restated</b>
	<b>£</b>	<b>2022</b>
		<b>£</b>
<b>Support Costs</b>		
<b>Management</b>		
Wages	49,428	46,919
Pensions	4,259	3,897
Cleaning	342	373
	<u>54,029</u>	<u>51,189</u>
<b>Other</b>		
Telephone	2,361	1,960
Postage and stationery	6,081	4,520
Sundries	1,899	3,938
	<u>10,341</u>	<u>10,418</u>
<b>Governance</b>		
Accountancy	2,585	2,256
Freehold property	2,500	2,500
Plant and machinery	632	154
Motor vehicles	-	-
	<u>5,717</u>	<u>4,910</u>
<b>Total resources expended</b>	<u>576,550</u>	<u>472,281</u>
<b>Net (expenditure)/income</b>	<u>119,396</u>	<u>635,258</u>

**ANIMAL CARE LANCASTER MORECAMBE AND DISTRICT**

England & Wales - Charity number 508819

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# Accounts

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Registered Charity Number: 508819

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2022  
for  
ANIMAL CARE LANCASTER AND MORECAMBE

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are:

- To promote kindness and suppress cruelty to animals and attend to the welfare of all animals in need of care and attention;
- In furtherance of the above object but not otherwise to care for stray and unwanted animals until they have found homes and it is a rule of the Association that it shall not euthanize any animal unless absolutely necessary. That it shall not sell any animal for any purpose and that no animal shall be given away except to an approved home and that thereafter the Association shall retain a welfare interest in the animal which shall be returned to the Association if the new owner is unable to care for it in a proper manner;
- To further promote the welfare of animals using educational programmes;
- To support groups and organisations by offering volunteer opportunities to enhance their wellbeing and career development.

In order to achieve the above, the charity strives to be an active member of the community and the main activities undertaken to achieve the above remain:

- Taking in, caring for and rehoming domestic animals into approved homes;
- Working with all areas of the community through meetings, publicity and events to educate the wider audience into the plight of animals today and what can be done to alleviate their suffering and give them a loving caring home for life;
- Funding and fundraising both locally and nationally to provide the extra resources to enable the charity to attain its objectives.

In setting our objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The mission statement of the charity is:

Animal Care promotes kindness to, and the welfare of all animals in need of care and attention. We will suppress cruelty to any animal, and will not humanely euthanize any animal unless absolutely necessary. We only give animals to approved homes, and will retain a welfare interest in the animal, which shall be returned if the owner is unable to care for it properly. In addition we will promote the welfare of animals through educational programmes.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2022**

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources of the charity are:

1. Donations and gifts
2. Proceeds from shop sales
3. Legacies
4. Fundraising events
5. Funding bodies

**Investment policy and objectives**

Full professional advice will be sought before any short or long term investments are made and these investments will need to be ethically in line with the charity's aims and objectives. This policy will be reviewed annually at the end of each financial year.

**Reserves policy**

The Charity Commission encourages charity trustees to provide sufficient reserves so as to balance the needs of the future and current beneficiaries. Trustees should identify the level and range of reserves which the charity needs to operate effectively. Animal Care's governing document identifies the power to set aside funds for special purposes or as reserves against future expenditure. The trustees consider it prudent to identify sufficient funds for six months core running costs which is in line with other charities of similar complexity. This covers the cost of the winding up of the charity and dealing with staff redundancies. Therefore the reserves figure for the next financial year, to ensure that we have sufficient funds to run the charity for six months should funding streams not be available, for whatever reason, is £259,754 which is based on the last 12 months operating costs plus 10%.

The reserves for next year are sufficient to meet the charities needs.

**Report of the Treasurer**

The charity continues with its aim of self-sustainability year on year.

This was achieved again this year, the accounts do show a deficit due to the commencement of the new additions.

Building work has commenced with site clearance and levelling. Work on the foundations has begun and will continue in the winter of 2022. The main steelwork should start to be erected in January 2023.

In addition to the reserves for its daily running costs and a 6 month reserve, based on its current expenditure the charity has sufficient funds allocated to complete its major works improvement schemes.

Thanks to you all for your support again this year.

SK Hinde - Treasurer



**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is an unincorporated organisation and is governed by the constitution. Management trustees are elected every 12 months, with the current trustees retiring at the AGM, and may stand for re-election if they wish. Trustees can also be co-opted onto the committee through the year with a majority vote by the management committee and if the proposed trustee fulfils the required criteria.

All major policy decisions are made by the management committee with day-to-day management being supervised by the Sanctuary Manager and Resources Manager. The committee is required to meet on average once a month and four members constitute a quorum.

Where reasonably possible, the trustees will be encouraged to spend time experiencing all aspects of the charity and where this is not possible from information given to them by others who have had experience in that area. Literature covering the legal side of being a trustee is also given to each trustee and they sign to say they qualify to be a trustee and understand the role they are taking on.

The charity is a member of:  
Lancaster Chamber of Commerce  
Association of Dogs and Cats Homes

All the above memberships provide a wealth of information and support to Animal Care.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
508819

**Principal address**  
Blea Tarn Road  
Scotforth  
Lancaster  
Lancashire  
LA2 0RD

**Trustees**  
Miss S Murphy - Chair  
Ms R Hinde - Vice Chair  
S Hinde - Treasurer  
T Miller - Secretary  
B Wycherley  
Ms S Rogerson  
P Szulc (resigned 1 August 2021)  
Mrs Valerie Murphy (appointed 1 August 2021)  
Ms C Hutchinson (resigned 1 March 2022)  
Mrs Eileen Aspinall (appointed 1 March 2022)

**Independent Examiner**  
Mr M J Ellis  
CPFA  
Unisolutions Ltd  
6-4-3 Alston House  
White Cross Industrial Park  
Lancaster  
Lancashire  
LA1 4XF

**Solicitors**  
Brabners, 7-8 Chapel Street, Preston, Lancashire, PR1 8AN

**Advisers**  
Bankers  
Santander  
Barclays Bank plc, 19 Euston Road, Morecambe, Lancashire  
CAF Bank, 25 Kings Hill Avenue, West Malling, Kent

Approved by order of the board of trustees on 5 October 2022 and signed on its behalf by:



S Hinde - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANIMAL CARE LANCASTER AND MORECAMBE**

### **Independent examiner's report to the trustees of Animal Care Lancaster and Morecambe**

I report to the charity trustees on my examination of the accounts of Animal Care Lancaster and Morecambe (the Trust) for the year ended 30 June 2022.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of CIPFA which is one of the listed bodies.

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

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

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

Mr M J Ellis  
CPFA  
Unisolutions Ltd  
6-4-3 Alston House  
White Cross Industrial Park  
Lancaster  
Lancashire  
LA1 4XF

5 October 2022

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Statement of Financial Activities**  
**for the year ended 30 June 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	494,671	339,230	833,901	228,542
<b>Charitable activities</b>	5				
Operation of animal sanctuary		24,527	-	24,527	21,854
Other trading activities	3	249,047	-	249,047	118,884
Investment income	4	64	-	64	3
<b>Total</b>		<u>768,309</u>	<u>339,230</u>	<u>1,107,539</u>	<u>369,283</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	148,902	-	148,902	110,318
<b>Charitable activities</b>	7				
Shop and tea room trading		45,997	-	45,997	28,692
Operation of animal sanctuary		274,882	2,500	277,382	233,326
Boarding kennels and cattery		-	222,803	222,803	80,577
<b>Total</b>		<u>469,781</u>	<u>225,303</u>	<u>695,084</u>	<u>452,913</u>
<b>NET INCOME/(EXPENDITURE)</b>		298,528	113,927	412,455	(83,630)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>					
As previously reported		628,796	646,047	1,274,843	1,358,473
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>927,324</u>	<u>759,974</u>	<u>1,687,298</u>	<u>1,274,843</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**

**Balance Sheet**

**as at 30 June 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Fixed assets</b>					
Tangible assets	12	370	632,500	632,870	635,524
<b>Current assets</b>					
Stocks	13	1,793	-	1,793	1,788
Debtors	14	11,877	-	11,877	10,935
Cash at bank and in hand		885,519	157,474	1,042,993	630,747
		<u>899,189</u>	<u>157,474</u>	<u>1,056,663</u>	<u>643,470</u>
<b>Creditors</b>					
Amounts falling due within one year	15	2,235	-	2,235	4,151
<b>Net current assets</b>		<u>896,954</u>	<u>157,474</u>	<u>1,054,428</u>	<u>639,319</u>
<b>Total assets less current liabilities</b>		<u>897,324</u>	<u>789,974</u>	<u>1,687,298</u>	<u>1,274,843</u>
<b>Net assets</b>		<u>897,324</u>	<u>789,974</u>	<u>1,687,298</u>	<u>1,274,843</u>
<b>Funds</b>					
Unrestricted funds	16			897,324	628,796
Restricted funds				789,974	646,047
				<u>1,687,298</u>	<u>1,274,843</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 October 2022 and were signed on its behalf by:

S Hinde - Trustee

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Cash Flow Statement**  
**for the year ended 30 June 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	412,182	(66,472)
Net cash (used in)/provided by operating activities		<u>412,182</u>	<u>(66,472)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>64</u>	<u>3</u>
Net cash provided by investing activities		<u>64</u>	<u>3</u>
<b>Change in cash and cash equivalents in the reporting period</b>		412,246	(66,469)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		630,747	697,216
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>1,042,993</u>	<u>630,747</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Cash Flow Statement**  
**for the year ended 30 June 2022**

**1 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	412,455	(83,630)
<b>Adjustments for:</b>		
Depreciation charges	2,654	2,654
Interest received	(64)	(3)
Decrease in stocks	(5)	692
Decrease in debtors	(942)	17,564
(Decrease) in creditors	(1,916)	(3,749)
<b>Net cash provided by/(used in) operations</b>	<u>412,182</u>	<u>(66,472)</u>

**2 Analysis of changes in net funds**

	<b>At</b>		<b>At</b>
	<b>1 July 2021</b>	<b>Cash flow</b>	<b>30 June 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	630,747	412,246	1,042,993
<b>Total</b>	<u>630,747</u>	<u>412,246</u>	<u>1,042,993</u>

## **ANIMAL CARE LANCASTER AND MORECAMBE**

### **Notes to the Financial Statements**

**for the year ended 30 June 2022**

#### **1 Accounting policies**

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

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

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

Freehold property	1% on cost
Plant and machinery	15% on cost
Motor vehicles	25% on cost
Computer equipment	33% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds comprise those funds which the Trustees are free to use as general funds in accordance with the charitable objectives.

Designated funds are those set aside by the Trustees to be used for particular purposes in the future.

Restricted funds are to be used for specific restricted purposes as laid down by the donor.

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

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2022**

**1 Gift Aid**

Tax on donations received under the Gift Aid Scheme is reclaimed on a periodic basis and is included in the SOFA on a receivable basis.

**Investments**

Investments represents amounts held in recognised banks and building societies which will be used to fund future capital expenditure.

**2 Donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	45,863	82,487
Legacies	786,228	124,276
Grants	1,810	21,779
	<u>833,901</u>	<u>228,542</u>

Grants received, included in the above, are as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grants	<u>1,810</u>	<u>21,779</u>

**3 Other trading activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fundraising events	22,272	3,727
Shop income	153,219	79,907
Woodland Shop & Tea Rooms	73,556	35,250
	<u>249,047</u>	<u>118,884</u>

**4 Investment income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deposit account interest	64	3
	<u>64</u>	<u>3</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2022**

**5 Income from charitable activities**

		<b>2022</b>	<b>2021</b>
	<b>Activity</b>	<b>£</b>	<b>£</b>
Membership Fees	Operation of animal sanctuary	710	300
Commissions Received	Operation of animal sanctuary	15,113	14,669
Scrap metal/recycling	Operation of animal sanctuary	2,032	1,449
Other operating income	Operation of animal sanctuary	6,672	5,436
		<u>24,527</u>	<u>21,854</u>

**6 Raising donations and legacies**

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Wages and salaries		91,291	62,634
Rent		16,532	16,663
Light, heat & water		38,510	29,699
Fundraising, advertising, post		2,569	1,322
		<u>148,902</u>	<u>110,318</u>

**7 Charitable activities costs**

	<b>Direct Costs</b>	<b>Support costs (see note 8)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Shop and tea room trading	45,624	373	45,997
Operation of animal sanctuary	211,238	66,144	277,382
Boarding kennels and cattery	222,803	-	222,803
	<u>479,665</u>	<u>66,517</u>	<u>546,182</u>

**8 Support Costs**

	<b>Management</b>	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Shop and tea room trading	373	-	-	373
Animal sanctuary	50,816	10,418	4,910	66,144
	<u>51,189</u>	<u>10,418</u>	<u>4,910</u>	<u>66,517</u>

**9 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2022**

**10 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**11 Staff Costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	263,554	226,145
Other pension costs	3,897	3,326
	<u>267,451</u>	<u>229,471</u>

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

	<b>2022</b>	<b>2021</b>
Kennel	7	6
Shop	7	4
Tea room	6	5
Administration	3	3
Cleaning	1	1
Sorting	1	1
	<u>25</u>	<u>20</u>

No employees received emoluments in excess of £60,000

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2022**

**12 Tangible fixed assets**

	Freehold property £	Plant and Machinery £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 July 2021	650,000	66,396	31,533	747,929
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 June 2022	<u>650,000</u>	<u>66,396</u>	<u>31,533</u>	<u>747,929</u>
<b>Depreciation</b>				
At 1 July 2021	15,000	65,872	31,533	112,405
Charge for the year	2,500	154	-	2,654
On disposals	-	-	-	-
At 30 June 2022	<u>17,500</u>	<u>66,026</u>	<u>31,533</u>	<u>115,059</u>
<b>Net book value</b>				
At 30 June 2022	<u>632,500</u>	<u>370</u>	<u>-</u>	<u>632,870</u>
At 30 June 2021	<u>635,000</u>	<u>524</u>	<u>-</u>	<u>635,524</u>

Included in cost or valuation of land and buildings is freehold land of £400,000 which is not depreciated.

Woodlands restriction:

Woodlands has a provision that it has be retained as an integral part of the charity and cannot be sold separately.

**13 Stocks**

	2022 £	2021 £
Stocks	<u>1,793</u>	<u>1,788</u>
	<u>1,793</u>	<u>1,788</u>

**14 Debtors: amounts falling due within one year**

	2022 £	2021 £
Rent deposits	4,000	4,000
VAT	<u>7,877</u>	<u>6,935</u>
	<u>11,877</u>	<u>10,935</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2022**

**15 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>2,235</u>	<u>4,151</u>
	<u>2,235</u>	<u>4,151</u>

**16 Movement in funds**

	<b>At</b>	<b>Net</b>	<b>At</b>
	<b>1 July 2021</b>	<b>movement</b>	<b>30 June 2022</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	628,796	268,528	897,324
<b>Restricted funds</b>			
Fixed asset fund	235,000	(2,500)	232,500
Woodlands	400,000	-	400,000
Boarding kennels and cattery	11,047	116,427	127,474
Late Rita Swindlehurst - Cats	-	15,000	15,000
Late Rita Swindlehurst - Dogs	-	15,000	15,000
	<u>646,047</u>	<u>143,927</u>	<u>789,974</u>
<b>Total funds</b>	<u>1,274,843</u>	<u>412,455</u>	<u>1,687,298</u>

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

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	738,309	(469,781)	268,528
<b>Restricted funds</b>			
Fixed asset fund	-	(2,500)	(2,500)
Boarding kennels and cattery	339,230	(222,803)	116,427
Late Rita Swindlehurst - Cats	15,000	-	15,000
Late Rita Swindlehurst - Dogs	15,000	-	15,000
	<u>369,230</u>	<u>(225,303)</u>	<u>143,927</u>
<b>Total funds</b>	<u>1,107,539</u>	<u>695,084</u>	<u>412,455</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2022**

**16 Comparatives for movement in funds**

	At 1 July 2020 £	Net movement in funds £	At 30 June 2021 £
<b>Unrestricted funds</b>			
General fund	669,349	(40,553)	628,796
<b>Restricted funds</b>			
Fixed asset fund	237,500	(2,500)	235,000
Woodlands	400,000	-	400,000
Kennels and cattery	51,624	(40,577)	11,047
	<u>689,124</u>	<u>(43,077)</u>	<u>646,047</u>
<b>Total funds</b>	<u>1,358,473</u>	<u>(83,630)</u>	<u>1,274,843</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	329,283	(369,836)	(40,553)
<b>Restricted funds</b>			
Fixed asset fund	-	(2,500)	(2,500)
Boarding kennels and cattery	40,000	(80,577)	(40,577)
	<u>40,000</u>	<u>(83,077)</u>	<u>(43,077)</u>
<b>Total funds</b>	<u>369,283</u>	<u>452,913</u>	<u>(83,630)</u>

**17 Related party disclosures**

There were no related party transactions for the year ended 30 June 2022.

**18 Ultimate controlling party**

Ultimate control rests with the Board of Trustees.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	45,863	82,487
Legacies	786,228	124,276
Grants	1,810	21,779
	<u>833,901</u>	<u>228,542</u>
<b>Other trading activities</b>		
Fundraising events	22,272	3,727
Shop income	153,219	79,907
Woodland Shop & Tea Rooms	73,556	35,250
	<u>249,047</u>	<u>118,884</u>
<b>Investment income</b>		
Deposit account interest	64	3
	<u>64</u>	<u>3</u>
<b>Charitable activities</b>		
Membership Fees	710	300
Commissions Received	15,113	14,669
Scrap metal/recycling	2,032	1,449
Other operating income	6,672	5,436
	<u>24,527</u>	<u>21,854</u>
<b>Total incoming resources</b>	<b>1,107,539</b>	<b>369,283</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages and salaries	91,291	62,634
Rent	16,532	16,663
Light, heat & water	38,510	29,699
Fundraising, advertising, post	2,569	1,322
	<u>148,902</u>	<u>110,318</u>
<b>Charitable activities</b>		
Wages	125,344	120,120
Insurance	3,722	3,997
Veterinary Fees	40,859	26,503
Other premises costs	34,161	17,984
Food for animals	21,217	24,920
Bank charges	3,293	1,550
Repairs & building works	246,621	83,662
Motor expenses	4,448	4,985
	<u>479,665</u>	<u>283,721</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2022**

<b>Support Costs</b>		
<b>Management</b>		
Wages	46,919	43,391
Pensions	3,897	3,326
Cleaning	373	176
	<u>51,189</u>	<u>46,893</u>
<b>Other</b>		
Telephone	1,960	2,111
Postage and stationery	4,520	3,191
Sundries	3,938	2,126
	<u>10,418</u>	<u>7,428</u>
<b>Governance</b>		
Accountancy	2,256	1,899
Freehold property	2,500	2,500
Plant and machinery	154	154
Motor vehicles	-	-
	<u>4,910</u>	<u>4,553</u>
<b>Total resources expended</b>	<u>695,084</u>	<u>452,913</u>
<b>Net expenditure/(income)</b>	<u>412,455</u>	<u>(83,630)</u>



**ANIMAL CARE LANCASTER MORECAMBE AND DISTRICT**

England & Wales - Charity number 508819

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# Accounts

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Registered Charity Number: 508819

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2021  
for  
ANIMAL CARE LANCASTER AND MORECAMBE**

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are:

- To promote kindness and suppress cruelty to animals and attend to the welfare of all animals in need of care and attention;
- In furtherance of the above object but not otherwise to care for stray and unwanted animals until they have found homes and it is a rule of the Association that it shall not euthanize any animal unless absolutely necessary. That it shall not sell any animal for any purpose and that no animal shall be given away except to an approved home and that thereafter the Association shall retain a welfare interest in the animal which shall be returned to the Association if the new owner is unable to care for it in a proper manner;
- To further promote the welfare of animals using educational programmes;
- To support groups and organisations by offering volunteer opportunities to enhance their wellbeing and career development.

In order to achieve the above, the charity strives to be an active member of the community and the main activities undertaken to achieve the above remain:

- Taking in, caring for and rehoming domestic animals into approved homes;
- Working with all areas of the community through meetings, publicity and events to educate the wider audience into the plight of animals today and what can be done to alleviate their suffering and give them a loving caring home for life;
- Funding and fundraising both locally and nationally to provide the extra resources to enable the charity to attain its objectives.

In setting our objectives and planning activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The mission statement of the charity is:

Animal Care promotes kindness to, and the welfare of all animals in need of care and attention. We will suppress cruelty to any animal, and will not humanely euthanize any animal unless absolutely necessary. We only give animals to approved homes, and will retain a welfare interest in the animal, which shall be returned if the owner is unable to care for it properly. In addition we will promote the welfare of animals through educational programmes.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2021**

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources of the charity are:

1. Donations and gifts
2. Proceeds from shop sales
3. Legacies
4. Fundraising events
5. Funding bodies

**Investment policy and objectives**

Full professional advice will be sought before any short or long term investments are made and these investments will need to be ethically in line with the charity's aims and objectives. This policy will be reviewed annually at the end of each financial year.

**Reserves policy**

The Charity Commission encourages charity trustees to provide sufficient reserves so as to balance the needs of the future and current beneficiaries. Trustees should identify the level and range of reserves which the charity needs to operate effectively. Animal Care's governing document identifies the power to set aside funds for special purposes or as reserves against future expenditure. The trustees consider it prudent to identify sufficient funds for six months core running costs which is in line with other charities of similar complexity. This covers the cost of the winding up of the charity and dealing with staff redundancies. Therefore the reserves figure for the next financial year, to ensure that we have sufficient funds to run the charity for six months should funding streams not be available, for whatever reason, is £234,025 which is based on the last 12 months operating costs plus 10%.

The reserves for next year are sufficient to meet the charities needs.

**Report of the Treasurer**

The Charity has coped well in dealing with the many restrictions required due to Coronavirus legislation. The closures to the Lancaster shop, and cafe, have impacted on our income streams, but we like many others look forward to when life returns to some form of normality. The stay at home requirements have had a positive outcome on rehoming, with less pets coming into our care. We also have been able to rehome a significant number to their forever homes, which has for the first time in 40+ years means we have vacant facilities, and no waiting lists.

The charity continues with its aim of self-sustainability year on year, but due to Coronavirus incurred a deficit which was anticipated.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2021**

We have received grants and donations for specific projects: These are restricted funds, and are allocated for the project, or used as the donation was intended.

Teddy, and Jean Jones £100,000 boarding Kennels, and Cattery - April 2017 with additional £40,000 donated in July 2020  
£124,625 has been spent on planning, and consultancy to 30 June 2021.

The plans for the new Boarding kennels and Cattery were approved by Lancaster City Council on the 22nd May 2018, 17/01452/FUL. All seventeen planning conditions have now been cleared. This process has been lengthy and involved, and has taken over two years,

Building work has commenced with site clearance and levelling. Work on the foundations will begin in the summer 2021 . The new facilities are to provide after care, and holiday boarding for the animals passing through the charities facility. The facility will be operated by the charity, and will be an integrated part of its functions. The charity has allocated, and kept reserves to ensure the full project can be completed.

In addition to the reserves for this specific and main new signification addition to the charity, the charity also maintains reserves for its daily running costs and a 6 month reserve, based on its current expenditure.

Thanks to you all for your support again this year.  
SK Hinde - Treasurer

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is an unincorporated organisation and is governed by the constitution. Management trustees are elected every 12 months, with the current trustees retiring at the AGM, and may stand for re-election if they wish. Trustees can also be co-opted onto the committee through the year with a majority vote by the management committee and if the proposed trustee fulfils the required criteria.

All major policy decisions are made by the management committee with day-to-day management being supervised by the Sanctuary Manager and Resources Manager. The committee is required to meet on average once a month and four members constitute a quorum.

Where reasonably possible, the trustees will be encouraged to spend time experiencing all aspects of the charity and where this is not possible from information given to them by others who have had experience in that area. Literature covering the legal side of being a trustee is also given to each trustee and they sign to say they qualify to be a trustee and understand the role they are taking on.

The charity is a member of:  
Lancaster Chamber of Commerce  
Association of Dogs and Cats Homes

All the above memberships provide a wealth of information and support to Animal Care.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Report of the Trustees**  
**for the year ended 30 June 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
508819

**Principal address**  
Blea Tarn Road  
Scotforth  
Lancaster  
Lancashire  
LA2 0RD

**Trustees**  
Miss S Murphy Chair  
Ms R Hinde Vice Chair  
S Hinde Treasurer  
T Miller Secretary  
B Wycherley  
Ms S Rogerson  
Ms C Hutchinson  
P Szulc

**Independent Examiner**  
Mr M J Ellis  
CPFA  
Unisolutions Ltd  
Castle Chambers  
China Street  
Lancaster  
Lancashire  
LA1 1EX

**Solicitors**  
Brabners, 7-8 Chapel Street, Preston, Lancashire, PR1 8AN

**Advisers**  
Bankers  
Santander  
Barclays Bank plc, 19 Euston Road, Morecambe, Lancashire  
CAF Bank, 25 Kings Hill Avenue, West Malling, Kent

Approved by order of the board of trustees on 1 December 2021 and signed on its behalf by:



S Hinde - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANIMAL CARE LANCASTER AND MORECAMBE**

### **Independent examiner's report to the trustees of Animal Care Lancaster and Morecambe**

I report to the charity trustees on my examination of the accounts of Animal Care Lancaster and Morecambe (the Trust) for the year ended 30 June 2021.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of CIPFA which is one of the listed bodies.

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

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

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



Mr M J Ellis  
CPFA  
Unisolutions Ltd  
Castle Chambers  
China Street  
Lancaster  
Lancashire  
LA1 1EX

1 December 2021

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Statement of Financial Activities**  
**for the year ended 30 June 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	188,542	40,000	228,542	413,936
<b>Charitable activities</b>					
Operation of animal sanctuary	5	21,854	-	21,854	27,309
Other trading activities	3	118,884	-	118,884	157,487
Investment income	4	3	-	3	42
<b>Total</b>		<b>329,283</b>	<b>40,000</b>	<b>369,283</b>	<b>598,774</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	110,318	-	110,318	118,716
<b>Charitable activities</b>					
Shop and tea room trading	7	28,692	-	28,692	129,709
Operation of animal sanctuary		230,826	2,500	233,326	159,876
Boarding kennels and cattery		-	80,577	80,577	17,199
<b>Total</b>		<b>369,836</b>	<b>83,077</b>	<b>452,913</b>	<b>425,500</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(40,553)</b>	<b>(43,077)</b>	<b>(83,630)</b>	<b>173,274</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>					
As previously reported		669,349	689,124	1,358,473	1,195,199
Prior year adjustment		-	-	-	(10,000)
As restated		669,349	689,124	1,358,473	1,185,199
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>628,796</b>	<b>646,047</b>	<b>1,274,843</b>	<b>1,358,473</b>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Balance Sheet**  
**as at 30 June 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Fixed assets</b>					
Tangible assets	12	524	635,000	635,524	638,178
<b>Current assets</b>					
Stocks	13	1,788	-	1,788	2,480
Debtors	14	10,935	-	10,935	28,499
Cash at bank and in hand		619,700	11,047	630,747	697,216
		<u>632,423</u>	<u>11,047</u>	<u>643,470</u>	<u>728,195</u>
<b>Creditors</b>					
Amounts falling due within one year	15	4,151	-	4,151	7,900
<b>Net current assets</b>		<u>628,272</u>	<u>11,047</u>	<u>639,319</u>	<u>720,295</u>
<b>Total assets less current liabilities</b>		<u>628,796</u>	<u>646,047</u>	<u>1,274,843</u>	<u>1,358,473</u>
<b>Net assets</b>		<u>628,796</u>	<u>646,047</u>	<u>1,274,843</u>	<u>1,358,473</u>
<b>Funds</b>					
Unrestricted funds	16			628,796	669,349
Restricted funds				646,047	689,124
				<u>1,274,843</u>	<u>1,358,473</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2021 and were signed on its behalf by:



S Hinde - Trustee

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Cash Flow Statement**  
**for the year ended 30 June 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(66,472)	181,026
Net cash (used in)/provided by operating activities		<u>(66,472)</u>	<u>181,026</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>3</u>	<u>42</u>
Net cash provided by investing activities		<u>3</u>	<u>42</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(66,469)	181,068
<b>Cash and cash equivalents at the beginning of the reporting period</b>		697,216	516,148
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>630,747</u>	<u>697,216</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Cash Flow Statement**  
**for the year ended 30 June 2021**

**1 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(83,630)	173,274
<b>Adjustments for:</b>		
Depreciation charges	2,654	2,655
Interest received	(3)	(42)
Decrease in stocks	692	631
Decrease in debtors	17,564	(15,708)
(Decrease) in creditors	(3,749)	20,216
<b>Net cash provided by/(used in) operations</b>	<u>(66,472)</u>	<u>181,026</u>

**2 Analysis of changes in net funds**

	<b>At</b>		<b>At</b>
	<b>1 July 2020</b>	<b>Cash flow</b>	<b>30 June 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	697,216	(66,469)	630,747
<b>Total</b>	<u>697,216</u>	<u>(66,469)</u>	<u>630,747</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2021**

**1 Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Freehold property	1% on cost
Plant and machinery	15% on cost
Motor vehicles	25% on cost
Computer equipment	33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds comprise those funds which the Trustees are free to use as general funds in accordance with the charitable objectives.

Designated funds are those set aside by the Trustees to be used for particular purposes in the future.

Restricted funds are to be used for specific restricted purposes as laid down by the donor.

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

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2021**

**1 Gift Aid**

Tax on donations received under the Gift Aid Scheme is reclaimed on a periodic basis and is included in the SOFA on a receivable basis.

**Investments**

Investments represents amounts held in recognised banks and building societies which will be used to fund future capital expenditure.

**2 Donations and legacies**

	<b>2021</b>	<b>2020</b>
	£	£
Donations	82,487	43,750
Legacies	124,276	341,522
Grants	21,779	28,664
	<u>228,542</u>	<u>413,936</u>

Grants received, included in the above, are as follows:

	<b>2021</b>	<b>2020</b>
	£	£
Grants	<u>21,779</u>	<u>28,664</u>

**3 Other trading activities**

	<b>2021</b>	<b>2020</b>
	£	£
Fundraising events	3,727	11,270
Shop income	79,907	108,606
Woodland Shop & Tea Rooms	35,250	37,611
	<u>118,884</u>	<u>157,487</u>

**4 Investment income**

	<b>2021</b>	<b>2020</b>
	£	£
Deposit account interest	3	42
	<u>3</u>	<u>42</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2021**

**5 Income from charitable activities**

		<b>2021</b>	<b>2020</b>
	<b>Activity</b>	<b>£</b>	<b>£</b>
Membership Fees	Operation of animal sanctuary	300	1,545
Commissions Received	Operation of animal sanctuary	14,669	14,050
Scrap metal/recycling	Operation of animal sanctuary	1,449	1,906
Other operating income	Operation of animal sanctuary	5,436	9,808
		<u>21,854</u>	<u>27,309</u>

**6 Raising donations and legacies**

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Wages and salaries		62,634	61,869
Rent		16,663	17,593
Light, heat & water		29,699	33,844
Fundraising, advertising, post		1,322	5,410
		<u>110,318</u>	<u>118,716</u>

**7 Charitable activities costs**

	<b>Direct Costs</b>	<b>Support costs (see note 8)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Shop and tea room trading	28,516	176	28,692
Operation of animal sanctuary	174,628	58,698	233,326
Boarding kennels and cattery	80,577	-	80,577
	<u>283,721</u>	<u>58,874</u>	<u>342,595</u>

<b>8 Support Costs</b>	<b>Management</b>	<b>Other</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Shop and tea room trading	176	-	-	176
Animal sanctuary	46,717	7,428	4,553	58,698
	<u>46,893</u>	<u>7,428</u>	<u>4,553</u>	<u>58,874</u>

**9 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2021**

**10 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**11 Staff Costs**

	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	226,145	209,631
Other pension costs	3,326	6,029
	<u>229,471</u>	<u>215,660</u>

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

	<b>2021</b>	<b>2020</b>
Kennel	6	7
Shop	4	4
Tea room	5	6
Administration	3	3
Cleaning	1	1
Sorting	1	1
	<u>20</u>	<u>22</u>

No employees received emoluments in excess of £60,000

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2021**

**12 Tangible fixed assets**

	<b>Freehold property £</b>	<b>Plant and Machinery £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 July 2020	650,000	66,396	31,533	747,929
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 June 2021	<u>650,000</u>	<u>66,396</u>	<u>31,533</u>	<u>747,929</u>
<b>Depreciation</b>				
At 1 July 2020	12,500	65,718	31,533	109,751
Charge for the year	2,500	154	-	2,654
On disposals	-	-	-	-
At 30 June 2021	<u>15,000</u>	<u>65,872</u>	<u>31,533</u>	<u>112,405</u>
<b>Net book value</b>				
At 30 June 2021	<u>635,000</u>	<u>524</u>	<u>-</u>	<u>635,524</u>
At 30 June 2020	<u>637,500</u>	<u>678</u>	<u>-</u>	<u>638,178</u>

Included in cost or valuation of land and buildings is freehold land of £400,000 which is not depreciated.

Woodlands restriction:

Woodlands has a provision that it has be retained as an integral part of the charity and cannot be sold separately.

**13 Stocks**

	<b>2021 £</b>	<b>2020 £</b>
Stocks	1,788	2,480
	<u>1,788</u>	<u>2,480</u>

**14 Debtors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Other debtors	-	16,945
Rent deposits	4,000	4,000
VAT	6,935	6,061
Prepayments and accrued income	-	1,493
	<u>10,935</u>	<u>28,499</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2021**

**15 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	4,151	7,900
	<u>4,151</u>	<u>7,900</u>

**16 Movement in funds**

	<b>At</b>	<b>Net</b>	<b>At</b>
	<b>1 July 2020</b>	<b>movement</b>	<b>30 June 2021</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	669,349	(40,553)	628,796
<b>Restricted funds</b>			
Fixed asset fund	237,500	(2,500)	235,000
Woodlands	400,000	-	400,000
Boarding kennels and cattery	51,624	(40,577)	11,047
	<u>689,124</u>	<u>(43,077)</u>	<u>646,047</u>
<b>Total funds</b>	<u>1,358,473</u>	<u>(83,630)</u>	<u>1,274,843</u>

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

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	329,283	(369,836)	(40,553)
<b>Restricted funds</b>			
Fixed asset fund	-	(2,500)	(2,500)
Boarding kennels and cattery	40,000	(80,577)	(40,577)
	<u>40,000</u>	<u>(83,077)</u>	<u>(43,077)</u>
<b>Total funds</b>	<u>369,283</u>	<u>452,913</u>	<u>(83,630)</u>

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2021**

**16 Comparatives for movement in funds**

	At 1 July 2019 £	Prior year adjustment £	Net movement in funds £	At 30 June 2020 £
<b>Unrestricted funds</b>				
General fund	476,376		192,973	669,349
<b>Restricted funds</b>				
Fixed asset fund	250,000	(10,000)	(2,500)	237,500
Woodlands	400,000		-	400,000
Kennels and cattery	68,823		(17,199)	51,624
	<u>718,823</u>	<u>(10,000)</u>	<u>(19,699)</u>	<u>689,124</u>
<b>Total funds</b>	<u>1,195,199</u>	<u>(10,000)</u>	<u>173,274</u>	<u>1,358,473</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	598,774	(405,801)	192,973
<b>Restricted funds</b>			
Fixed asset fund	-	(2,500)	(2,500)
Boarding kennels and cattery	-	(17,199)	(17,199)
	<u>-</u>	<u>(19,699)</u>	<u>(19,699)</u>
<b>Total funds</b>	<u>598,774</u>	<u>425,500</u>	<u>173,274</u>

**17 Related party disclosures**

There were no related party transactions for the year ended 30 June 2021.

**18 Ultimate controlling party**

Ultimate control rests with the Board of Trustees.

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2021**

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	82,487	43,750
Legacies	124,276	341,522
Grants	21,779	28,664
	<u>228,542</u>	<u>413,936</u>
<b>Other trading activities</b>		
Fundraising events	3,727	11,270
Shop income	79,907	108,606
Woodland Shop & Tea Rooms	35,250	37,611
	<u>118,884</u>	<u>157,487</u>
<b>Investment income</b>		
Deposit account interest	3	42
	<u>3</u>	<u>42</u>
<b>Charitable activities</b>		
Membership Fees	300	1,545
Commissions Received	14,669	14,050
Scrap metal/recycling	1,449	1,906
Other operating income	5,436	9,808
	<u>21,854</u>	<u>27,309</u>
<b>Total incoming resources</b>	369,283	598,774
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages and salaries	62,634	61,869
Rent	16,663	17,593
Light, heat & water	29,699	33,844
Fundraising, advertising, post	1,322	5,410
	<u>110,318</u>	<u>118,716</u>
<b>Charitable activities</b>		
Wages	120,120	112,230
Insurance	3,997	4,233
Veterinary Fees	26,503	28,941
Other premises costs	17,984	20,328
Food for animals	24,920	29,025
Bank charges	1,550	2,339
Repairs & building works	83,662	41,646
Motor expenses	4,985	4,394
	<u>283,721</u>	<u>243,136</u>
<b>Support Costs</b>		
<b>Management</b>		

**ANIMAL CARE LANCASTER AND MORECAMBE**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 June 2021**

Wages	43,391	35,532
Pensions	3,326	6,029
Cleaning	176	343
	<u>46,893</u>	<u>41,904</u>
<b>Other</b>		
Telephone	2,111	2,173
Postage and stationery	3,191	6,775
Sundries	2,126	7,378
	<u>7,428</u>	<u>16,326</u>
<b>Governance</b>		
Accountancy	1,899	2,763
Freehold property	2,500	2,500
Plant and machinery	154	154
Motor vehicles	-	1
	<u>4,553</u>	<u>5,418</u>
<b>Total resources expended</b>	<u>452,913</u>	<u>425,500</u>
<b>Net expenditure/(income)</b>	<u>(83,630)</u>	<u>173,274</u>

