

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:

A handwritten signature in black ink, appearing to read 'S Hinde', written in a cursive style.

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

		Unrestricted funds £	Restricted funds £	2023 Total funds £	Restated 2022 Total funds £
	Notes				
<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**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	Restated 2022 Total funds £
<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>	16				
Unrestricted funds				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**

**5 Income from charitable activities**

		<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>

**6 Raising donations and legacies**

	<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>

**7 Charitable activities costs**

	<b>Direct</b>	<b>Support</b>	
	<b>Costs</b>	<b>costs (see</b>	<b>Totals</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</b>
	<b>£</b>	<b>2022</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</b>
		<b>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**

	<b>Freehold property £</b>	<b>Plant and Machinery £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<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**

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

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

	<b>2023 £</b>	<b>Restated 2022 £</b>
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**

	<b>2023</b> <b>£</b>	<b>Restated</b> <b>2022</b> <b>£</b>
Other creditors	1,578	2,235
	<u>1,578</u>	<u>2,235</u>

**16 Movement in funds**

	<b>At</b> <b>1 July 2022</b> <b>£</b>	<b>Net</b> <b>movement</b> <b>in funds</b> <b>£</b>	<b>Prior Year</b> <b>Adjustment</b> <b>£</b>	<b>At</b> <b>30 June 2023</b> <b>£</b>
<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:

	<b>Incoming</b> <b>resources</b> <b>£</b>	<b>Resources</b> <b>expended</b> <b>£</b>	<b>Capital</b> <b>expenditure</b> <b>£</b>	<b>Movement</b> <b>in funds</b> <b>£</b>
<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**

	2023 £	Restated 2022 £
<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>	695,946	1,107,539
<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>