

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:

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

ANIMAL CARE LANCASTER AND MORECAMBE

Balance Sheet

as at 30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets					
Tangible assets	12	1,423,410	650,000	2,073,410	2,024,233
Current assets					
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>
Creditors					
Amounts falling due within one year	15	2,334	-	2,334	2,326
Net current assets		<u>276,634</u>	<u>5,000</u>	<u>281,634</u>	<u>186,463</u>
Total assets less current liabilities		<u>1,700,044</u>	<u>655,000</u>	<u>2,355,044</u>	<u>2,210,696</u>
Net assets		<u>1,700,044</u>	<u>655,000</u>	<u>2,355,044</u>	<u>2,210,696</u>
Funds	16				
Unrestricted funds				1,700,044	1,553,196
Restricted funds				655,000	657,500
				<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 £
Cash flows from operating activities			
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>
Cash flows from investing activities			
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>
Change in cash and cash equivalents in the reporting period		112,986	(409,244)
Cash and cash equivalents at the beginning of the reporting period		155,988	565,232
Cash and cash equivalents at the end of the reporting period		<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 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	144,348	103,816
Adjustments for:		
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
Net cash provided by/(used in) operations	<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 £
Net cash			
Cash at bank and in hand	155,988	112,986	268,974
Total	<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

	2025	2024
	£	£
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:

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

3 Other trading activities

	2025	2024
	£	£
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

	2025	2024
	£	£
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

	Activity	2025 £	2024 £
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>

8 Support Costs	Management £	Other £	Governance £	Totals £
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

	2025	2024
	£	£
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:

	2025	2024
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 £
Cost				
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>
Depreciation				
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>
Net book value				
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 £
Unrestricted funds			
General fund	1,553,196	146,848	1,700,044
Restricted funds			
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>
Total funds	<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 £
Unrestricted funds				
General fund	709,932	(563,084)		146,848
Restricted funds				
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>
Total funds	<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 £
Unrestricted funds			
General fund	1,446,880	106,316	1,553,196
Restricted funds			
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>
Total funds	<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 £
Unrestricted funds				
General fund	757,803	(651,487)		106,316
Restricted funds				
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>
Total funds	<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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	104,224	40,125
Legacies	321,091	417,215
Grants	736	1,750
	<u>426,051</u>	<u>459,090</u>
Other trading activities		
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>
Investment income		
Deposit account interest	162	197
	<u>162</u>	<u>197</u>
Charitable activities		
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>
Total incoming resources	709,932	757,803
EXPENDITURE		
Raising donations and legacies		
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>
Charitable activities		
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 £
Support Costs		
Management		
Wages	83,733	69,914
Pensions	7,618	5,765
Cleaning	447	369
	<u>91,798</u>	<u>76,048</u>
Other		
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>
Governance		
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>
Total resources expended	<u>565,584</u>	<u>653,987</u>
Net (expenditure)/income	<u>144,348</u>	<u>103,816</u>