

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2015  
for

Animal Rescue Cumbria  
(The Wainwright Shelter) CIO

KM  
4/6 Grimshaw St  
Burnley  
Lancashire  
BB11 2AZ

Animal Rescue Cumbria  
(The Wainwright Shelter) CIO

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for the Year Ended 31 December 2015

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Animal Rescue Cumbria  
(The Wainwright Shelter) CIO

Reference and Administrative Details  
for the Year Ended 31 December 2015

**TRUSTEES**

Mrs P Brocklehurst  
Mr J Estensen (resigned 31.12.15)  
Mrs S Mawer  
Mrs A Sellar  
Mr J Bramley  
Mr K Whalley  
Mrs A Jackson (appointed 1.1.16)  
Mrs K Hazelgrave (appointed 1.1.15)

**PRINCIPAL ADDRESS**

The Wainwright Shelter  
Kapellan  
Grayrigg  
Nr Kendal  
Cumbria  
LA8 9BS

**REGISTERED CHARITY NUMBER**

1153737

**INDEPENDENT EXAMINER**

KM  
4/6 Grimshaw St  
Burnley  
Lancashire  
BB11 2AZ

**BANKERS**

Charities Aid Foundation  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

**SOLICITORS**

Thomson Hayton Winkley  
114-116 Sricklandgate  
Kendal  
Cumbria  
LA9 4QA

Report of the Trustees  
for the Year Ended 31 December 2015

The trustees present their report with the financial statements of the charity for the year ended 31 December 2015. 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of the charity are:

- 1) to relieve the suffering of stray and unwanted animals that are in need of care and attention and to provide for sick or ill-treated animals;
- 2) to provide and maintain an animal shelter and other facilities for the reception and care of stray and unwanted animals, and to re-home or foster where appropriate; and
- 3) to educate the public in all aspects of animal care and welfare.

The trustees confirm that they have referred to the general guidance on public benefit issued by the Charity Commission when reviewing and planning the charity's aims and objectives.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The work of Animal Rescue Cumbria continues to a high standard with the animals in the care of the charity efficiently and sympathetically looked after by its loyal and trusted team of employees and volunteers.

Kevin Whalley continues as Chairman this year and has ably steered the charity through all that has needed attention. Kevin has a keen interest in the finance of the charity and is also a member of The Wainwright Society. These closer links have proved fruitful as the charity was named as joint chosen beneficiary for the Wainwright Society fundraising for the year.

During 2015 97 dogs (2014: 105) and 186 cats (2014: 245) were received into the care of the charity with the majority being re-housed into carefully selected homes. Cat numbers being homed are lower because of a case of cat flu which stopped homing for a while and also because of the large number of feral cats that are very slow to home. This is an issue the trustees are currently addressing with plans for a dedicated feral enclosure for these longer term residents. The charity continues with its policy of education in responsible pet ownership, together with spaying and neutering the animals prior to re-homing in as many cases as possible. All cats are routinely tested for HIV and FIV and the charity has a micro-chipping facility so all animals that pass through the shelter can now be traced via the national database.

The charity has been operating from its premises at Kapellan, near to Kendal for 32 years. The buildings have been adapted and added to over the years but sadly, the premises are now in need of some substantial investment in order to continue to meet the needs of the charity and the animals in our care. We have a capital development plan in place which aims to upgrade and extend our facilities subject to successful fundraising.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

Animal Rescue Cumbria is delighted to report that its donors and fundraisers remain loyal and continue to send donations both large and small, often several times a year. Every penny is gratefully received and used for the benefit of the animals in its care. The charity now has a flourishing 'Friends' group who receive regular newsletters from the charity.

This year the charity increased fundraising efforts with the able help of trustee Kerry Hazelgrave and volunteer Shaara Preedy, who co-ordinated activities and initiatives such as signing up to Unity Lottery, store collections at White Stuff and Pets at Home, in ASDA and Morrisons supermarkets as well as in local town centres. Net income from fundraising activities was over £11,500, a huge leap from previous years.

Income from donations increased by 30% in the year and trustees would like to thank everyone who contributed. A further £6,500 was raised through Gift Aid on donations. The charity continues to make people aware that it stopped receiving royalties from the sale of Alfred Wainwright's books after his death in 1991. It is a commonly held misconception that all royalties come to the charity.

The trustees remain always grateful to all those who remember Animal Rescue Cumbria in their wills. The trustees are aware that this is a fluctuating and unpredictable source of income and are genuinely moved when people remember the charity in this way.

### **Staff and Volunteers**

The trustees remain deeply indebted to the small but dedicated team of staff who run Animal Rescue Cumbria with tireless efficiency. They are responsible for the day to day running of the establishment and for liaising with veterinary surgeons, suppliers and the public. New homes are sought for all suitable animals and great care is taken to match the potential new owners to the right animal. The charity's first priority is always to the animal, which may already have had to overcome many difficulties before finding itself in our care.

Animal Rescue Cumbria greatly values the contribution of the many volunteers who worked with us throughout 2015.

Volunteer roles including dog walking, cat and dog cleaning and cat cuddling contributed around 1,604 hours (2014: estimated 2,880 hours) which was essential in helping the staff team to deliver consistently high standards of animal care. We are now recording volunteer hours more accurately.

A number of volunteers were also vital in the organisation and delivery of fundraising activities during the year.

The charity has a website: [www.animalrescuecumbria.co.uk](http://www.animalrescuecumbria.co.uk)

and an email address for public use: [admin@animalrescuecumbria.co.uk](mailto:admin@animalrescuecumbria.co.uk)

We also have over 5,700 followers on our Facebook page.

### **Plans for Future Periods**

The new manager who joined Animal Rescue Cumbria after the year end has significant experience in working in the non-profit sector at a strategic level. She and the Senior Animal Carer will work closely with trustees on the development of a Strategic Plan for the charity. The plan will set out priorities and development plans for 2017 to 2019. Financial strategy will be a key component of the plan, including future fundraising plans.

## **FINANCIAL REVIEW**

### **Financial position**

Income increased to £173,216 from £96,856 last year, largely due to more legacies received in the year. Donations were up by £11,538 and investment income increased by £4,926. The charity received £5,216 from the Petplan insurance scheme as part of its continuing promotion of responsible pet ownership and our Friends and other individuals have again shown their support with many generous donations throughout the year.

Expenditure has fallen to £133,743 from £151,124 last year. There was less maintenance expenditure but there was also a reduction in the amount spent on paper advertising owing to an increased presence on social media. The charity's staff have been shopping around for better value regular supplies and this resulted in a good reduction in the care of animal costs, without sacrificing quality. Other running costs remain fairly stable this year. The charity had a much smaller gain on investments of £1,793 compared with a gain of £24,342 in 2014. This is mainly due to the stock market valuations. This financial year shows an overall increase of resources of £41,266 compared to a decrease of £29,926 in 2014, which is a much more positive result when compared with last year.

### **Investment policy and objectives**

The charity investments are intended to provide an income which, together with the capital, can be used to finance the long term running of the charity. The trustees recognise the risk associated with investment in mainstream financial markets and accept this risk in return for the prospect of additional returns over longer periods of time. Therefore, we wish to remain largely invested at all times, subject to cash reserves being held as part of the investment management process and to cover liabilities. The investments are well diversified and incorporate a range of assets including fixed interest stocks, UK shares and overseas shares. Although capital appreciation is not a primary objective, taking one year with another and excluding capital withdrawals, both the income and the capital value of the fund should increase in line with inflation. The total return is monitored against an appropriate index and the funds are fully benchmarked within the charity sector. The charity trustees continue to have confidence in Rathbones, who are appointed portfolio managers and we have provided them with the charity's investment policy statement which is reviewed on an annual basis. The treasurer and trustees monitor the portfolios regularly and meet with Julian Rathbone to discuss and review the charity investments when necessary.

### **Reserves policy**

Uncertainty in the area of investments has caused the trustees to retain income balances for use in subsequent years, as the charity is in difficult market conditions and entirely unable to predict the level at which legacy income may be forthcoming. The charity has actively embarked on increased fundraising activity to try and counter the falling investment income. The trustees regularly review the reserves policy. Due to the uncertainties inherent in income generation, the trustees aim to retain one year's expenditure in general reserve. At the year end the reserve amounted to £119,292, which is lower than this target amount.

Reserves at the year end are:

Investments (designated fund) £1,490,210

Fixed assets £284,558

Permanent endowment £336,909

General reserve £119,292

Many people continue to associate the charity's work with that of its endowing benefactor, Alfred Wainwright, and we hope that our strengthened links with the Wainwright Society, people's interest in the Lake District and walking will keep us in the public awareness in the area. Ongoing publicity about Alfred Wainwright serves to highlight his love of animals and the shelter set up in his name.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Animal Rescue Cumbria (the charity) changed to an incorporated charitable organisation (CIO) on 1st January 2014, under a constitution dated 19th September 2013. It is registered as a charity with the Charity Commission.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new trustees**

As set out in the constitution, there shall be at least three trustees. Every trustee will be appointed for a term of three years by a resolution of the trustees passed at a properly convened meeting called under part 10 of the constitution document.

In selecting persons to be appointed, the trustees shall take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit or who is otherwise able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objects or the management of the charity.

If for any reason trustees cannot be appointed in accordance with the foregoing provisions, the statutory power of appointing new or additional trustees shall be exercisable.

The trustees who have served during the year are shown in the Reference and Administrative Details on page one and we wish to warmly thank retiring trustee John Estensen for his many years of service to our charity, first as manager and then as trustee until 31/12/15. We welcome a new trustee, Anna Jackson, to our ranks from 1/1/2016.

### **Organisational structure**

The charity is administered and managed by the trustees. The trustees meet on a regular basis to manage such areas as risk, development, employment and all aspects of finance. To facilitate effective animal care operations, the trustees have delegated authority for the day to day running of the shelter to an experienced Senior Animal Carer. Since the year end trustees have also successfully recruited a full time manager for the charity. Overall responsibility for the management of the charity is with the new manager and this frees up some of the time of the team of animal carers to do more work with our animals to ensure their time with us is as caring as we can make it.

### **Risk Management**

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood. Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to staff, volunteers and visitors;
- Achievement of aims and objectives; or
- Meeting the expectations of supporters.

The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance. The following framework is central to ensuring adequate risk management:

- Regular monitoring of major risks;
- Embedding risk identification and assessment within operating procedures;
- A clear structure of delegated authority and control; and
- Maintaining reserves in line with set policies.

In assessing risk the trustees recognise that some areas of work require the acceptance and management of risk if key objectives are to be achieved. The trustees have reviewed the major risks to which the charitable company is exposed and identified control and mitigation procedures, under the headings of:

- Governance;
- Operational;
- Financial;
- Environmental; and
- Compliance.

Approved by order of the board of trustees on 10 August 2016 and signed on its behalf by:

Mr K Whalley - Trustee

Independent Examiner's Report to the Trustees of  
Animal Rescue Cumbria  
(The Wainwright Shelter) CIO

I report on the accounts for the year ended 31 December 2015 set out on pages seven to thirteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M R Heaton FCCA FCIE DChA  
KM  
4/6 Grimshaw St  
Burnley  
Lancashire  
BB11 2AZ

10 August 2016



Animal Rescue Cumbria  
(The Wainwright Shelter) CIO

Statement of Financial Activities  
for the Year Ended 31 December 2015

	Notes	Unrestricted funds £	Endowment fund £	31.12.15 Total funds £	31.12.14 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		102,744	-	102,744	41,075
<b>Charitable activities</b>					
Provision of Care for Animals		16,961	-	16,961	7,196
Investment income	2	53,511	-	53,511	48,585
<b>Total</b>		173,216	-	173,216	96,856
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Investment income		5,779	1,422	7,201	6,882
Provision of Care for Animals		126,542	-	126,542	144,242
<b>Total</b>		132,321	1,422	133,743	151,124
<b>NET INCOME/(EXPENDITURE)</b>		40,895	(1,422)	39,473	(54,268)
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on investment assets		1,386	407	1,793	24,342
<b>Net movement in funds</b>		42,281	(1,015)	41,266	(29,926)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,851,779	337,924	2,189,703	2,219,629
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,894,060	336,909	2,230,969	2,189,703

The notes form part of these financial statements

Animal Rescue Cumbria  
(The Wainwright Shelter) CIO

Balance Sheet  
At 31 December 2015

	Notes	Unrestricted funds £	Endowment fund £	31.12.15 Total funds £	31.12.14 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	284,557	-	284,557	290,278
Investments	7	1,437,126	333,304	1,770,430	1,768,439
		<hr/> 1,721,683	<hr/> 333,304	<hr/> 2,054,987	<hr/> 2,058,717
<b>CURRENT ASSETS</b>					
Debtors	8	22,470	-	22,470	8,384
Cash at bank and in hand		151,722	3,605	155,327	132,517
		<hr/> 174,192	<hr/> 3,605	<hr/> 177,797	<hr/> 140,901
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,815)	-	(1,815)	(9,915)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 172,377	<hr/> 3,605	<hr/> 175,982	<hr/> 130,986
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 1,894,060	<hr/> 336,909	<hr/> 2,230,969	<hr/> 2,189,703
<b>NET ASSETS</b>		<hr/> 1,894,060	<hr/> 336,909	<hr/> 2,230,969	<hr/> 2,189,703
<b>FUNDS</b>	10				
Unrestricted funds				1,894,060	1,851,779
Endowment funds				336,909	337,924
<b>TOTAL FUNDS</b>				<hr/> 2,230,969	<hr/> 2,189,703

The financial statements were approved by the Board of Trustees on 10 August 2016 and were signed on its behalf by:

Mr K Whalley -Trustee

## **1. ACCOUNTING POLICIES**

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

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

### **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	- at variable rates on reducing balance
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

## **2. INVESTMENT INCOME**

	31.12.15	31.12.14
	£	£
Interest on cash deposits	1,450	1,089
Income from listed investments	50,811	46,246
Income from other unlisted investments	1,250	1,250
	<hr/>	<hr/>
	53,511	48,585
	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2015

**3. TRUSTEES' REMUNERATION AND BENEFITS**

Other than the disclosure in Trustees' expenses below, there were no trustees' remuneration or other benefits for the year ended 31 December 2015 nor for the year ended 31 December 2014.

**Trustees' expenses**

One trustee received fees for bookkeeping and secretarial services amounting to £8,500 (2014 - £8,500).

No other committee member received remuneration or was reimbursed expenses.

**4. STAFF COSTS**

	31.12.15	31.12.14
	£	£
Wages and salaries	74,211	75,396
Social security costs	3,181	3,689
	<u>77,392</u>	<u>79,085</u>

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

	31.12.15	31.12.14
Full time	3	3
Part time	6	5
	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	41,075	-	41,075
<b>Charitable activities</b>			
Provision of Care for Animals	7,196	-	7,196
Investment income	48,585	-	48,585
<b>Total</b>	<u>96,856</u>	<u>-</u>	<u>96,856</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Investment income	5,558	1,324	6,882
Provision of Care for Animals	144,242	-	144,242
<b>Total</b>	<u>149,800</u>	<u>1,324</u>	<u>151,124</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(52,944)</u>	<u>(1,324)</u>	<u>(54,268)</u>
<b>Other recognised gains/(losses)</b>			
Gains/(losses) on investment assets	19,605	4,737	24,342

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2015

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Endowment fund £	Total funds £
<b>Net movement in funds</b>	(33,339)	3,413	(29,926)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,885,118	334,511	2,219,629
<b>TOTAL FUNDS CARRIED FORWARD</b>	1,851,779	337,924	2,189,703

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2015 and 31 December 2015	293,168	770	2,344	296,282
<b>DEPRECIATION</b>				
At 1 January 2015	5,264	154	586	6,004
Charge for year	5,158	123	440	5,721
At 31 December 2015	10,422	277	1,026	11,725
<b>NET BOOK VALUE</b>				
At 31 December 2015	282,746	493	1,318	284,557
At 31 December 2014	287,904	616	1,758	290,278

**7. FIXED ASSET INVESTMENTS**

	Listed investments £	Cash and settlements pending £	Totals £
<b>MARKET VALUE</b>			
At 1 January 2015	1,668,438	100,000	1,768,438
Additions	163,440	-	163,440
Disposals	(161,703)	-	(161,703)
Revaluations	255	-	255
At 31 December 2015	1,670,430	100,000	1,770,430
<b>NET BOOK VALUE</b>			
At 31 December 2015	1,670,430	100,000	1,770,430
At 31 December 2014	1,668,438	100,000	1,768,438

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2015

**7. FIXED ASSET INVESTMENTS - continued**

There were no investment assets outside the UK.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.15	31.12.14
	£	£
Trade debtors	22,470	8,384
	<u>22,470</u>	<u>8,384</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.15	31.12.14
	£	£
Trade creditors	1,215	6,307
Taxation and social security	-	3,068
Other creditors	600	540
	<u>1,815</u>	<u>9,915</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.15	Net movement	At 31.12.15
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	124,737	(5,445)	119,292
Fixed assets	290,279	(5,721)	284,558
Investments	1,436,763	53,447	1,490,210
	<u>1,851,779</u>	<u>42,281</u>	<u>1,894,060</u>
<b>Endowment funds</b>			
Permanent endowment	337,924	(1,015)	336,909
	<u>337,924</u>	<u>(1,015)</u>	<u>336,909</u>
<b>TOTAL FUNDS</b>	<u>2,189,703</u>	<u>41,266</u>	<u>2,230,969</u>

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

	Incoming	Resources	Gains and	Movement in
	resources	expended	losses	funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	121,155	(126,600)	-	(5,445)
Investments	52,061	-	1,386	53,447
Fixed assets	-	(5,721)	-	(5,721)
	<u>173,216</u>	<u>(132,321)</u>	<u>1,386</u>	<u>42,281</u>
<b>Endowment funds</b>				
Permanent endowment	-	(1,422)	407	(1,015)
	<u>-</u>	<u>(1,422)</u>	<u>407</u>	<u>(1,015)</u>
<b>TOTAL FUNDS</b>	<u>173,216</u>	<u>(133,743)</u>	<u>1,793</u>	<u>41,266</u>

**10. MOVEMENT IN FUNDS - continued**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions other than those disclosed earlier in the report.

Animal Rescue Cumbria  
(The Wainwright Shelter) CIO

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2015

	31.12.15 £	31.12.14 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	49,286	37,748
Legacies	43,458	3,327
Grants	10,000	-
	<hr/> 102,744	<hr/> 41,075
<b>Investment income</b>		
Interest on cash deposits	1,450	1,089
Income from listed investments	50,811	46,246
Income from other unlisted investments	1,250	1,250
	<hr/> 53,511	<hr/> 48,585
<b>Charitable activities</b>		
Fundraising	11,745	2,090
Other miscellaneous income	3,216	3,106
Employment Allowance	2,000	2,000
	<hr/> 16,961	<hr/> 7,196
<b>Total incoming resources</b>	<hr/> 173,216	<hr/> 96,856
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	65,711	66,896
Social security	3,181	3,689
Rates and water	1,711	1,682
Insurance	1,420	1,806
Telephone	581	508
Postage and stationery	676	469
Advertising	2,582	3,393
Repairs and renewals	1,240	6,308
Care of Animals	32,604	41,229
Motor expenses	1,352	1,474
Payroll fees	360	360
Investment Fund manager	7,201	6,882
Freehold property	5,158	5,264
Plant and machinery	123	154
Motor vehicles	440	586
	<hr/> 124,340	<hr/> 140,700
<b>Support costs</b>		



Animal Rescue Cumbria  
(The Wainwright Shelter) CIO

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2015

	31.12.15 £	31.12.14 £
<b>Management</b>		
Bookkeeping & secretarial	8,500	8,500
<b>Finance</b>		
Credit card charges	243	268
<b>Governance costs</b>		
Independent examiner's fee	660	693
Legal and professional fees	-	963
	<hr/>	<hr/>
	660	1,656
	<hr/>	<hr/>
<b>Total resources expended</b>	133,743	151,124
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<hr/> 39,473 <hr/>	<hr/> (54,268) <hr/>