

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2016
for

Animal Rescue Cumbria
(The Wainwright Shelter) CIO

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Animal Rescue Cumbria
(The Wainwright Shelter) CIO

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for the Year Ended 31 December 2016

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Animal Rescue Cumbria
(The Wainwright Shelter) CIO

Reference and Administrative Details
for the Year Ended 31 December 2016

TRUSTEES

Mrs P Brocklehurst (resigned 31.12.16)
Mrs S Mawer
Mrs A Sellar
Mr J Bramley (resigned 7.11.16)
Mr K Whalley
Mrs A Jackson (appointed 1.1.16) (resigned 20.5.17)
Mrs K Hazelgrave
Mr G Smith (appointed 8.8.17)
Ms M Yates (appointed 8.8.17)
Miss C Upton (appointed 8.8.17)
Mr A Eze (appointed 8.8.17)

PRINCIPAL ADDRESS

The Wainwright Shelter
Kapellan
Grayrigg
Nr Kendal
Cumbria
LA8 9BS

REGISTERED CHARITY NUMBER

1153737

INDEPENDENT EXAMINER

KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

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 2016

The trustees present their report with the financial statements of the charity for the year ended 31 December 2016. 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 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 guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Introduction

This section of the report covers achievements and performance for the year to 31 December 2016. During the year the General Manager developed a Strategic Plan which was subsequently adopted by the Trustees.

The 4 strategic priorities identified in the plan for 2016-19 are:

Priority 1: **Care** - for the dogs and cats we take in. Provide food, shelter, love and enrichment activities until they can be placed in a forever home which offers all of these things on a permanent basis.

Priority 2: **Communicate** - by creating a programme of education promoting responsible cat and dog ownership. Talk to school groups, youth groups, care home residents and individuals and families through a range of different channels.

Priority 3: **Develop** - plans to ensure the resilience and sustainability of Animal Rescue Cumbria. Establish and deliver capital development plans and a supporting fundraising strategy.

Priority 4: **Invest** - in our team of staff and volunteers through training and inspirational leadership and management. Our success in achieving our strategic goals depends on the continued outstanding performance and contribution of all our team members.

Animal Care

During 2016 117 dogs (2015: 96) and 195 cats (2015: 188) were received into the care of the charity for re-homing into carefully selected homes.

The Animal Care Manager has been working to enhance and expand the programme of care which we offer to cats and dogs whilst in temporary accommodation at our shelter. We routinely neuter, vaccinate, health check, micro-chip and administer flea/worm treatments to animals in our care. Our staff team attended a training session on best practice for flea and worm treatments run by the veterinary practice which we work with. All cats are also routinely tested for FIV and FeLV and we saw a reduction in the number of cats testing positive in the year. We use good quality food appropriate for kennel kept dogs and shelter cats as well as food specifically developed for cats and dogs with dietary requirements including overweight animals and those with sensitivity.

Training programmes were developed for individual dogs aimed at getting them the best chance of being rehomed and to the right home with owners who will continue to work with and understand their needs. We helped lots of very memorable dogs during the year; including a 5-year-old male Kerry Blue terrier who arrived in February with some severe socialization problems. He was one of the first dogs to follow a bespoke training and enrichment programme whilst in our care. We were delighted when the hard work eventually paid off and he is now a very special part of a loving family. We also took in and cared for a 3-year-old Jack Russell terrier who had a guarding issue with toys. Our team worked patiently with the him and taught him how to let go of his possessions. After 4 months with us he left for his new home.

We maximise opportunities for our animals to spend time out of the kennel/cattery environment. All dogs in care continue to be exercised away from our site and cats spend time out of their pens. During 2016 the conservatory area of the main cattery was continuously developed and changed to provide interest and stimulation for our cats, as well as providing them with different spaces to relax and sleep.

The kitten season was a particularly long one in 2016. The most memorable arrival into care was a queen with her litter of 4 kittens who were rescued from the roadside where they were found abandoned in a box. We found homes quickly for the 4 little ones but mum, who understandably was a little shy around people, stayed with us for 7 months before eventually securing a new home. We also have fond memories of a male tabby who developed changes in one of his pupils which turned out to be a tumour. He underwent surgery to remove the eye and recovered well before leaving us for his new home. The whole team worked particularly hard with cat socializing in the year, including with a group of feral cats who came in from the Holker estate and occupied our largest pen for quite some time before trusting human contact sufficiently to be homed.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have developed and improved support for animals and their owners when coming into care and once re-homed. We offer an empathetic rehoming service to people who are unable to keep their pets. One example in 2016 was a German Shepherd bitch who we took in when she was found on a local beach after her owner sadly took his own life. Her owner's spouse had been reunited with her but was unable to keep her. We were there to help and have kept in regular contact since.

Community engagement & education

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. In 2016, we set up a voucher system with our veterinary practice so that new pet owners taking animals which will require neutering in the future (e.g. kittens/puppies) will be incentivised to have the procedure undertaken and so that we can easily check against voucher redemption and follow up if necessary.

We have begun to develop links with schools, and community groups and met some amazing people during the year. We are passionate about animal welfare and are keen to share our knowledge and experience with people of all different age groups. We welcomed pupils from Grayrigg CE School to the shelter in the summer and showed them the work we do with the animals in our care.

We gave a talk to a group of Guides and welcomed the 7th Kendal/1st Kendal Guides who came along to do a challenge with us and successfully reorganised our stores of donated bedding and blankets. We've made visits to care homes too and taken some of our canine friends along for cuddles. And we have welcomed lots of school and college students for work placements throughout the year including a young lady from Collège Roland Garros, Nice!

Our charity has a good following in the local community and some further afield too. We use our website, social media and the press to communicate with our users and increase their numbers. In 2016, we developed a new website which was launched early in 2017. We have made it more user friendly and attractive to our users. We've added content for potential adopters which informs and prepares them for pet ownership as well as an adoption enquiry form which can be completed and submitted online.

We have also modernised our brand logo, ensuring it accurately represents what we do and can be easily replicated for print/signage/uniform etc. Following this we began to develop a range of print and promotional material and equipment which consistently represents our charity and raises awareness of our purpose.

We use Social Media to reach out to our users and pass on our knowledge and keep them updated on the achievements of our charity. Our Facebook page is particularly active with posts/links/videos/images and at the end of 2016 the number of followers of our page had increased from just over 5,000 to 7,820.

The charity website: www.animalrescucumbria.co.uk

and email address for public use: enquiries@animalrescucumbria.co.uk

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

During the year we held 2 seasonal Open Days (Easter and Halloween) when we threw open the doors for people to come and visit and see a little of what goes on here at The Wainwright Shelter. Our Family Fun Day was held in September and was bigger than ever before with just over 400 people joining us for an action-packed day. The White Hart in Kendal hosted a hugely successful Quiz Night, we took part in Kendal's Annual Torchlight Carnival and we got out and about with our famous pet stall to Dufton Agricultural Show and Casterton Country Fayre. We rattled our buckets at Morrisons, ASDA, Booths, Tesco and Pets at Home and we held a Coffee Morning at Kendal Town Hall.

The Wainwright Society launched a new book in 2016; Encounters with Wainwright written by David Johnson. Proceeds from sales of the book are being donated to the charity. We've had fantastic support from local businesses too this year. Some have donated professional services, equipment, materials, advice and expertise and others have given financial support or displayed our collection boxes.

Net income from fundraising activities in 2016 was £14,244 (2015 £11,745).

All the support received is much needed and enables our charity to keep doing the work we do.

Income from donations increased by 30% in the year and trustees would like to thank everyone who contributed. We don't charge an adoption fee for animals but we do rely on donations made when animals come into care and when they are adopted. Without such donations, we wouldn't be able to continue to help people and animals as we do now. 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 and staff remain always grateful to all those who remember Animal Rescue Cumbria in their wills. Legacy income is a fluctuating and unpredictable source of income and we are genuinely moved when people remember the charity in this way.

ACHIEVEMENT AND PERFORMANCE

Volunteers

Animal Rescue Cumbria greatly values the contribution of the many volunteers who worked with us throughout 2016. Volunteer roles including dog walking, cat and dog cleaning and socialising contributed around 4,017 hours (2015: 1,604 hours) which was essential in helping the staff team to deliver consistently high standards of animal care. Many volunteers were also vital in the delivery of fundraising activities during the year.

Development

The charity has been operating from its premises at Kapellan, near to Kendal since 1984. 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. The project will be funded mainly from unrestricted reserves which have been built up for this purpose over recent years.

Plans for future periods

Animal Rescue Cumbria will continue to deliver the Strategic Plan 2016-2019 and the charity's four strategic priorities; Care, Communicate, Develop, Invest. We will continue work to enhance and expand the programme of care which we offer to cats and dogs whilst in temporary accommodation at our shelter. An application for full membership of the Association of Dog and Cat Homes (ADCH) was submitted in December 2016 and following inspection of the shelter early in 2017 we were delighted to be accepted. ADCH membership will open up a whole network of other rescues and lots of training opportunities for the staff team.

We plan to develop new homing information packs for adopters and a pet advice section to our website which will be a continuous source of advice and tips for pet owners. We will also continue work with schools and community groups around responsible pet ownership.

A priority for 2017 will be to develop the governance of Animal Rescue Cumbria with the recruitment of new board members. The skills gaps of the charity's board were assessed early in 2017 and requirements for broadening of membership identified as a result. The board will be strengthened and enhanced with the addition of four new board members from summer 2017.

The other priority for 2017 will be to move forward planning for capital improvements for the shelter premises. The options process will be extended to consider other sites in the locality as well as the opportunities and limitations of the current site.

FINANCIAL REVIEW

Financial position

Income increased to £418,951 from £173,216 last year, largely due to more legacies received in the year. Donations were up by £14,568 and investment income increased by £4,055. The charity received £3,947 (2015 £3,216) from the Petplan insurance scheme as part of its continuing promotion of responsible pet ownership.

Expenditure increased to £183,584 from £133,743 last year. Part of the increase is due to staff cost with the introduction of the new management team. The cost of animal care increased mainly due to the increase in animal numbers in care. There was an increase in expenditure on maintenance; for the kennels and also the ride-on mower which required a significant repair. And finally, there was expenditure on professional fees as the charity undertook detailed survey and investigative work as part of the options appraisal for our future development.

There was a much larger gain on investments of £179,190 compared with a gain of £1,793 in 2015. This is mainly due to the stock market valuations.

The Net Movement of Funds for the year showed an increase £414,557 which is essentially attributable to an operating gain for the year due to legacy income and investment gains.

Investments and investment policy

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 investment policy is implemented by Rathbone Investment Management.

Reserves policy

The main features of the charitable company's reserves policy are as follows:

the need for reserves will vary depending on the charity's financial position and continuous assessment of the many risks the charity faces at a particular time;

the reserves will be assessed as part of the charity's mid-range planning process and the need to build reserves will also be taken into account in the annual planning and budgeting process;

reserves exist either to provide short term protection against downward fluctuations in annual revenues or capital receipts - or to provide long term strategic financial support and development; and

the reserves policy balances the need to build up long term reserves against the need for short term spending on core activities.

The current priorities for the unrestricted general funds of Animal Rescue Cumbria are to contribute to the capital cost of developing The Wainwright Shelter and to provide protection against downward fluctuations in annual revenues. Once the capital developments are complete the priorities for unrestricted reserves of Animal Rescue Cumbria will be extended to include capital renewal funds for the premises.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Animal Rescue Cumbria (the charity) is a charitable incorporated organisation (CIO) and 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 and since the year end are shown in the Reference and Administrative Details on page one.

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. During the year trustees appointed a full time General Manager to take overall responsibility for the management of the charity. Responsibility for the day to day animal care operations is delegated to the new Animal Care Manager with assistance from a small and dedicated team of animal carers. New homes are sought for all 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.

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 beneficiaries or 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 October 2017 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 2016 set out on pages ten to fifteen.

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 Act

have 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
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10 October 2017

Animal Rescue Cumbria
(The Wainwright Shelter) CIO

Statement of Financial Activities
for the Year Ended 31 December 2016

	Notes	Unrestricted funds £	Endowment fund £	31.12.16 Total funds £	31.12.15 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		340,194	-	340,194	102,744
Charitable activities					
Provision of Care for Animals		21,191	-	21,191	16,961
Investment income	2	57,566	-	57,566	53,511
Total		418,951	-	418,951	173,216
EXPENDITURE ON					
Charitable activities					
Investment income		6,698	1,623	8,321	7,201
Provision of Care for Animals		175,263	-	175,263	126,542
Total		181,961	1,623	183,584	133,743
Net gains/(losses) on investments		152,422	26,768	179,190	1,793
NET INCOME		389,412	25,145	414,557	41,266
RECONCILIATION OF FUNDS					
Total funds brought forward		1,894,060	336,909	2,230,969	2,189,703
TOTAL FUNDS CARRIED FORWARD		2,283,472	362,054	2,645,526	2,230,969

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Animal Rescue Cumbria
(The Wainwright Shelter) CIO

Balance Sheet
At 31 December 2016

	Notes	Unrestricted funds £	Endowment fund £	31.12.16 Total funds £	31.12.15 Total funds £
FIXED ASSETS					
Tangible assets	6	279,073	-	279,073	284,557
Investments	7	1,542,448	347,440	1,889,888	1,770,430
		<hr/> 1,821,521	<hr/> 347,440	<hr/> 2,168,961	<hr/> 2,054,987
CURRENT ASSETS					
Debtors	8	14,915	-	14,915	22,470
Cash at bank and in hand		463,120	14,614	477,734	155,327
		<hr/> 478,035	<hr/> 14,614	<hr/> 492,649	<hr/> 177,797
CREDITORS					
Amounts falling due within one year	9	(16,084)	-	(16,084)	(1,815)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 461,951	<hr/> 14,614	<hr/> 476,565	<hr/> 175,982
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 2,283,472	<hr/> 362,054	<hr/> 2,645,526	<hr/> 2,230,969
NET ASSETS		<hr/> 2,283,472	<hr/> 362,054	<hr/> 2,645,526	<hr/> 2,230,969
FUNDS	10				
Unrestricted funds				2,283,472	1,894,060
Endowment funds				362,054	336,909
TOTAL FUNDS				<hr/> 2,645,526	<hr/> 2,230,969

The financial statements were approved by the Board of Trustees on 10 October 2017 and were signed on its behalf by:

Mr K Whalley -Trustee

The notes form part of these financial statements

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 2015)', 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 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.12.16	31.12.15
	£	£
Interest on cash deposits	1,014	1,450
Income from listed investments	55,423	50,811
Income from other unlisted investments	1,129	1,250
	<hr/>	<hr/>
	57,566	53,511
	<hr/>	<hr/>

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 2016 nor for the year ended 31 December 2015.

Trustees' expenses

One trustee received fees for bookkeeping and secretarial services amounting to £6,029 (2015 - £8,500).

No other committee member received remuneration or was reimbursed expenses.

4. STAFF COSTS

	31.12.16	31.12.15
	£	£
Wages and salaries	98,718	74,211
Social security costs	5,351	3,181
Other pension costs	134	-
	<u>104,203</u>	<u>77,392</u>

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

	31.12.16	31.12.15
Full time	2	3
Part time	9	6
	<u>11</u>	<u>9</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	102,744	-	102,744
Charitable activities			
Provision of Care for Animals	16,961	-	16,961
Investment income	53,511	-	53,511
Total	<u>173,216</u>	<u>-</u>	<u>173,216</u>
EXPENDITURE ON			
Charitable activities			
Investment income	5,779	1,422	7,201
Provision of Care for Animals	126,542	-	126,542
Total	<u>132,321</u>	<u>1,422</u>	<u>133,743</u>
Net gains/(losses) on investments	<u>1,386</u>	<u>407</u>	<u>1,793</u>
NET INCOME	<u>42,281</u>	<u>(1,015)</u>	<u>41,266</u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Endowment fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,851,779	337,924	2,189,703
TOTAL FUNDS CARRIED FORWARD	<u>1,894,060</u>	<u>336,909</u>	<u>2,230,969</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2016 and 31 December 2016	<u>293,168</u>	<u>770</u>	<u>2,344</u>	<u>296,282</u>
DEPRECIATION				
At 1 January 2016	10,422	277	1,026	11,725
Charge for year	<u>5,055</u>	<u>99</u>	<u>330</u>	<u>5,484</u>
At 31 December 2016	<u>15,477</u>	<u>376</u>	<u>1,356</u>	<u>17,209</u>
NET BOOK VALUE				
At 31 December 2016	<u>277,691</u>	<u>394</u>	<u>988</u>	<u>279,073</u>
At 31 December 2015	<u>282,746</u>	<u>493</u>	<u>1,318</u>	<u>284,557</u>

7. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 January 2016	1,670,430	100,000	1,770,430
Additions	150,975	-	150,975
Disposals	(202,897)	-	(202,897)
Revaluations	<u>171,380</u>	<u>-</u>	<u>171,380</u>
At 31 December 2016	<u>1,789,888</u>	<u>100,000</u>	<u>1,889,888</u>
NET BOOK VALUE			
At 31 December 2016	<u>1,789,888</u>	<u>100,000</u>	<u>1,889,888</u>
At 31 December 2015	<u>1,670,430</u>	<u>100,000</u>	<u>1,770,430</u>

There were no investment assets outside the UK.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16	31.12.15
	£	£
Trade debtors	14,915	22,470
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16	31.12.15
	£	£
Trade creditors	15,214	1,215
Other creditors	870	600
	<u> </u>	<u> </u>
	<u>16,084</u>	<u>1,815</u>

10. MOVEMENT IN FUNDS

	At 1.1.16	Net movement in funds	At 31.12.16
	£	£	£
Unrestricted funds			
General fund	119,292	185,923	305,215
Fixed assets	284,558	(5,485)	279,073
Investments	1,490,210	208,974	1,699,184
	<u> </u>	<u> </u>	<u> </u>
	1,894,060	389,412	2,283,472
 Endowment funds			
Permanent endowment	336,909	25,145	362,054
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,230,969</u>	<u>414,557</u>	<u>2,645,526</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	362,399	(176,476)	-	185,923
Investments	56,552	-	152,422	208,974
Fixed assets	-	(5,485)	-	(5,485)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	418,951	(181,961)	152,422	389,412
 Endowment funds				
Permanent endowment	-	(1,623)	26,768	25,145
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>418,951</u>	<u>(183,584)</u>	<u>179,190</u>	<u>414,557</u>

11. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Year Ended 31 December 2016

	31.12.16 £	31.12.15 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,854	49,286
Legacies	266,990	43,458
Grants	9,350	10,000
	<hr/>	<hr/>
	340,194	102,744
Investment income		
Interest on cash deposits	1,014	1,450
Income from listed investments	55,423	50,811
Income from other unlisted investments	1,129	1,250
	<hr/>	<hr/>
	57,566	53,511
Charitable activities		
Fundraising	14,244	11,745
Other miscellaneous income	3,947	3,216
Employment Allowance	3,000	2,000
	<hr/>	<hr/>
	21,191	16,961
Total incoming resources	<hr/>	<hr/>
	418,951	173,216
EXPENDITURE		
Charitable activities		
Wages	92,689	65,711
Social security	5,351	3,181
Pensions	134	-
Rates and water	1,772	1,711
Insurance	1,498	1,420
Telephone	569	581
Postage and stationery	2,700	676
Advertising	1,585	2,582
Repairs and renewals	10,774	1,240
Care of Animals	37,220	32,604
Motor expenses	1,729	1,352
Payroll fees	225	360
Investment Fund manager	8,321	7,201
Freehold property	5,055	5,158
Plant and machinery	99	123
Motor vehicles	330	440
	<hr/>	<hr/>
	170,051	124,340
Support costs		

Animal Rescue Cumbria
(The Wainwright Shelter) CIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2016

	31.12.16 £	31.12.15 £
Management		
Bookkeeping & secretarial	6,029	8,500
Finance		
Credit card charges	339	243
Governance costs		
Independent examiner's fee	630	660
Professional fees	6,079	-
Legal fees	456	-
	<hr/>	<hr/>
	7,165	660
	<hr/>	<hr/>
Total resources expended	183,584	133,743
	<hr/>	<hr/>
Net income	<u>235,367</u>	<u>39,473</u>

This page does not form part of the statutory financial statements