



1161354

Annual Report 2017

AUGUST 2018
ANIMAL CONCERN CUMBRIA

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2017**

Trustees	Mrs E Turner Dow, Chair (Appointed 2016) Mr K Kerr (Appointed 2016) Mrs C Jenkinson (Appointed 2016) Mr G Turner Dow (Appointed 2016 – Resigned Oct 2017) Mrs J Heaslip (Appointed 2016) Mrs C Milburn (Appointed 2016) Mrs J Petrie-Rout, Secretary (Appointed 2016) Ms Carol Sessford (Appointed 2016) Ms Anmol Sandhu, Treasurer (Appointed Jan 2016 – Resigned June 2016) Mrs L. McAllister secretary, (Appointed 2016 – Resigned June 2016)
Charity Registered Number	1161354
Principal Office:	The Mary Irwin Centre Marlborough Lonning, Egremont Cumbria CA22 2UA
Accountants	Carole Carre Accounting Services Ltd Ivy Cottage Blennerhasset Cumbria CA7 3QR
Bank	Unity Trust Bank plc Nine Brindleyplace Birmingham West Midlands B1 2HB

ANIMAL CONCERN CUMBRIA

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

The trustees present their annual report together with the financial statements of Animal Concern Cumbria (the charity) for the year ended 31 December 2017. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Founded in 1981 the charity reached its 36th year with optimism and positivity about the year ahead and the progression of Animal Concern Cumbria in continuing to meet its aims:

- 🐾 To promote Kindness and suppress cruelty to animals;
- 🐾 To attend generally to the welfare of all animals in need of care and protection;
- 🐾 To help neglected or unwanted animals and to arrange for the provision of good homes for them;
- 🐾 To release an animal to an approved home only, to maintain an interest in its welfare and to take it back into the care of the charity if the owner is unable to care for it in a proper manner;
- 🐾 To refrain from selling any animal, and from destroying any animal except on the advice of a veterinary surgeon;
- 🐾 To co-operate with other organisations' concerned with the welfare of animals;
- 🐾 To do all such things as are necessary to achieve these aims.

Alongside the continuing work to achieve these aims sits the redevelopment of the Mary Irwin Centre and Kilgate Sanctuary, and keeping abreast of the ever-increasing legislation and formal aspects of running a charity.

Increasing awareness of Animal Concern Cumbria and the welfare of animals

Increased awareness of ACC via fundraising - This has continued to grow as ACC volunteers are seen at events such as street collections, town and village shows/fayres, in-store promotions at Pets at Home, Podgy Paws in Keswick, bag packing at Sainsburys (Carlisle, Cockermouth) and Morrisons (Workington, Whitehaven). Acc were also grateful to receive funds raised by an energetic team of staff and volunteers who again undertook the Keswick to Barrow walk.

The charity receives considerable support from across the county with Millom fundraisers continuing to hold their coffee mornings and collecting at fayres; Mary Irwin and Kilgate fundraisers are often found at car boots with their tables full of donated goodies or attending various local events to run fun games, raffles, tombola's etc.

We are also very appreciative of the continuing support of MAG - Motorcycle Action Group, who annually collect food and donations for the charity and West Lakeland Dog Training who hold raffles and events to collect donations. To the shops such as Millbry Hill and all the cafes and businesses who have food bins and collections tins. We also extend gratitude to the charity supporters in the south of the county who continue to be dedicated to the cause with donations; amongst these are annual donations from the Sylvia Aitken Trust administered to the charity by a long-standing charity supporter – Doris Hayton, a grant from the Samuel and Freda Parkinson Trust and many donations from raffles in pubs and clubs.

The Distington Rally, Gosforth Show, Dalston Show, Egremont Crab Fair, Workington Christmas Fayre, Party in the Park and many other events are in the charities annual calendar of places to be to raise awareness and raise funds. All of the people involved with these activities are doing a remarkable job of keeping the charity name and purpose in the public domain.

All these determined and dedicated volunteers that give their time, energy, gifts and donations are appreciated beyond words but we can wholeheartedly say that every bit of what they do is a benefit to animals in need, and we are lucky to be able to see that benefit every time an animal is treated with love and care and rehomed. We look forward to a long and rewarding relationship with all the ACC volunteers and supporters; no matter what the level of their support is, it is very valuable.

Increased awareness of animal care and ACC via education - We believe that ACC can help in the battle to reduce animal mistreatment, neglect, abandonment and poor care that puts them at risk. We believe that by getting out and about in the county talking to people, visiting schools and organisations we can help people understand different aspects of owning a pet, how to make the right choices in the best pet for their circumstances and how to understand their pet needs for better welfare.

ACC staff and volunteers not only provide information at the outdoor events and in-store promotions, they have also visited schools, St Bees, Eaglesfield, Mayfield and given talks in West Lakes College, as well as visiting families where they are having difficulties with the pets behaviours.

We have produced information by way of fun packs for schools and general guidance notes which we hand out and distribute

where we can; we also link with other organisations to help reach audiences outside of ACC. There have been several cases where our intervention has prevented a pet being surrendered for rehoming. Clearly a good outcome for all and something we will be building on in the future.

Other support and interactions – In addition to the involvement ACC has outside of the facilities there is also a good level of organisations visiting the Mary Irwin Centre to assist with the animals and general ground upkeep.

Community Service teams, National Citizen Scheme students, pupils from Richmond House - excluded pupils, Mayfield House - special education pupils, Newton Rigg – animal college, West Lakes College pupils and Duke of Edinburgh participants; all assist with animal care and light ground work duties around the site. These young people are very welcome as we believe there is added benefit in the interactions, with ACC receiving assistance and being able to pass on guidance and inform on animal care and how to make good pet choices, which we hope are taken into the future lives.

Other interactions have been with the National Trust where a team provided their time, energy and skills for putting in a perimeter fence around the site, and Grahams Construction who provided a team to clear some unsafe overgrown ground area at the site. All of this support is extremely valuable to the charity and we thank all those involved.

Refurbishment of Mary Irwin Centre and associated outcomes

While the start of the year was approached optimistically it soon became apparent that the task of refurbishing the centre was going to be an onerous exercise due to the different elements of work required, and determining the most appropriate and best value solutions while meeting or exceeding general standards in care of animals, health and safety and affordability. Drains, electrics, buildings and general facilities are all deteriorating and require replacing/upgrading. This work is a total overhaul and the costs associated with them are significant, so the trustees were highly mindful of ensuring the charity had sufficient reserves to meet its regular financial obligations of care and homing of animals in need and afford the refurbishment works.

Within the preliminary assessments and information regarding the refurbishment works the trustees were concerned that the continuing health and safety aspects were putting staff, volunteers, animals and therefore the charity at risk; along with this the potential cost of refurbishing the buildings for both Mary Irwin and Kilngate had the potential to use the financial reserves and therefore have a monetary impact on the charity. This impact would make the medium to long term viability of the charity vulnerable; this was something the trustees were extremely concerned about and after consideration decided steps needed to be taken to review the charities operations and how it could stay viable going forward.

Just after mid-year, and following much consideration of circumstances and options, the decision was made to halt intake of dogs for rehoming at the Mary Irwin Centre while a review of the operations and future costs was made. In making this decision the following factors were included:

- Health & Safety of staff, volunteers, visitors and animals – drains and electrics were unstable and various structural issues were occurring.
- The charities finances could be compromised because of high repair/refurbishment costs, thus reducing the sustainability of the charities work into the future.

Following the halt of intake at The Mary Irwin Centre the charity suffered issues with operations at the Centre which caused immediate and considerable involvement of the majority of trustees and staff. The demanding and time-consuming activities had a knock-on effect of causing the review work to be postponed and thus any work on the site to be delayed; this ultimately resulted in a longer period of stoppage of animal intake to kennels.

The result of the issues culminated towards year end with a call for an EGM, a fractious AGM and the parting of ways between the charity, some staff and a number of members.

Continuing charity work

In taking the decision to halt dog intake at the Mary Irwin Centre the focus moved to building up the Home to Home (H2H) support and fostering. These methods of supporting animals into new homes has always been a key part of ACC work and many animals were successfully rehomed this way over the years. The benefits of H2H are that the animals don't have to suffer being taken from a home into kennels, which can be stressful, and then onto a new home. A good outcome can be achieved while having a minimal impact on the charity resources, which can then be used for more needy cases. This is something we will be continuing to build and develop on.

Throughout the year and despite the issues affecting the charity, the good and valuable work of the charity continued. Staff, supporters and volunteers rallied to help with all aspects of work including attending events across the county in all weathers, fostering animals, performing home and animal assessments, and supporting back office work. These stalwarts are the backbone and vital organs of the charity and without them the charity would cease.

Recognition

In addition to recognising the fantastic work of staff, volunteers, supporters and donors; I make no apology for mentioning trustees.

This group of people are often overlooked yet they perform a vital role in the charity in that without them the charity couldn't exist as a legal entity. These people are often not only trustees but also volunteer in other aspects of charity work such as managing and caring for the cats of the charity; running the small animal sanctuary, dog walkers, kennel cleaners, fosterers and/or sit in the background supporting the running of the charity and all it needs to do to keep lawful and stay financially viable; basically they have all the responsibilities of running a business albeit 'not for profit'.

Many trustees have a steep learning curve in various laws, regulations, objectivity and decision making and on occasion the work is demanding, challenging, complex and stressful and they are applauded for taking on the additional duties.

Good news

The charity rehomed 250 animals in 2017. Some of these animals were difficult to manage and had significant problems but as always, the true spirit of our staff, volunteers and trustees showed and through love, care and attention these animals were supported to good lives.

Dee Dee the charity Shetland continues to live well and happily with her horse family, we extend many thanks to Joanne Maguire for her homing of Dee Dee and her daily care.

The charity is in a good position of support from public food donations and we have been able to help others to feed animals. We do this via Age UK, Community Nurses, Newton Rigg, identifying vulnerable owners, foodbank, Greyhound Trust, Staffy Trust, fosterers and Penny Jones Animal Hospice. An additional benefit of this is that the ACC name gets promoted and support for our work increases, a wonderful circle of care.

The charity and its dedicated supporters and volunteers have always worked hard for all and any animals that comes its way, and more frequently than people would believe we receive animals that need additional care, attention and sometimes specialist intervention. Thankfully all the animals who come to ACC are given all they need including medical care and behavioural intervention to help them overcome traumas both physical and emotional. The fees for these treatments are often high but critical to the well being of the animals affected; thankfully ACC supporters rally to calls for donations to specific treatments which helps the charity to keep providing them. Many thanks are given to those adopters and fosterers who are willing to take on animals with issues and give them a family home, a truly generous act.

In remembrance and with grateful recognition

Throughout the year the charity receives donations from funeral collections and bequeaths from across the county, these donations are extremely useful in helping the charity to purchase various equipment and supplies for the animals and to keep the charity running.

While it is with sadness we acknowledge the loss of family and friends, we are pleased that we can remember them for the people they were, their consideration of animals and the support they gave to the care and welfare of animals in ACC.

Two such longstanding, active and very involved people in the charity were:

Carol Proctor – Carol worked for the charity for a number of years in a variety of ways, as a cat fosterer, home checker, committee member and trustee. Carol also offered back up support to the charity via her cat boarding facility – Bridgefoot Holiday home for cats. Carol was a popular and respected member of the charity and will be remembered with much fondness for all her support.

Steph Barnes – Steph also worked for the charity for a considerable number of years as part of a committee, and she assisted in homing numerous cats and dogs through her daily handling of the charity telephone. Along with her husband Mike they built the first website for the then West Branch, which was a huge success and gave the charity a good permanent face on the internet. In addition to all her hard work and dedication to the charity Steph left a lasting mark by donating the materials for a large contained off lead area at the Mary Irwin Centre, this has provided a safe and secure play and exercise area for the dogs to enjoy.

We hope all those who generously gave to the charity are able to see that with their help and thoughtfulness, the work continues to help animals in need.

Finally

In summary 2017 was a challenging year but difficulties were overcome and thanks to all the supporters who believe in the work; the charity is as strong as ever and has a good future delivering more care and support to animals in need.

The financial aspect of the charity is reasonable but the trustees are aware there are significant costs in upgrading the Mary Irwin Centre, keeping Kilgate in good order and continuing to pay running costs as well as covering vet bills and treatments, to this purpose they are focusing on creating and improving revenue streams and being mindful of expenditure to identify cost savings.

We hope that our supporters and volunteers will join us in 2018 and thereon to keep the charity going in providing the care and attention

ANIMAL CONCERN CUMBRIA
TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017
2017

Objectives and activities for the public benefit

The purpose of the charity is:

For the benefit of the public to promote humane behaviour towards animals and to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

Performance

During the year, operating from the Mary Irwin Centre, Kilgate Animal Sanctuary and via home to home matching, the charity has secured new homes for 250 animals.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, these accounts and financial statements have been prepared under the 'going concern basis'. Further details regarding the adoption of the 'going concern basis' can be found in the Accounting Policies.

Key Financial Performance Indicators

The principal funding sources continue to be donations, grants and legacies from private individuals. The income in the year from these sources amounted to £61,484. Additional income was received from events, re-homing fees and investment income securing a total income of £83,582.

Volunteers

The majority of animal services are provided by unpaid volunteers and trustees who provide their time in order to further the interests of the charity and to protect animals and ensure successful rehoming. Without the significant contribution made by these voluntary contributions of time the charity would not be able to operate at this level.

Organisational structure and decision making

Animal Concern Cumbria is a charitable incorporated organisation registered by the Charity Commission on 21 April 2015.

The Board of Trustees meets regularly in order to oversee the proper running of the charity. New trustees are appointed at the discretion of the existing trustees and as per the constitution.

The Trustees consider the charity's objectives and activities meet the Commission's requirement for public benefit.

Governance

The charity is governed by the constitution document approved at an Extraordinary General Meeting of the previous unincorporated charity held on 30 November 2013.

The activities of the charity are overseen by a board of trustees, none of whom receive any remuneration. Day to day activities are undertaken by volunteers and by the charity staff.

The trustees acknowledge their responsibilities in respect of the ongoing stewardship of the charity, and the preparation for preparing and approving both this report and the financial statements.

Financial review

Financial and risk management objectives and policies

The trustees consider the CIO charity's financial position remains robustly secure, at least in the short to medium term, with reserves adequate to continue to support the ongoing renovation and running costs of the Centre. The trustees have reviewed the sensible level of funds to be held in reserve in case of reduced future income.

The principle source of income continues to be from bequests, and trustees are keenly aware of the unpredictability of this funding stream. In 2017 the Trustees commenced a plan of action to raise awareness of the charity and increase income through a variety of routes as well as reviewing the expenditure to identify areas of cost saving.

Reserves policy

Animal Concern Cumbria's reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. Animal Concern Cumbria's unrestricted reserves are held to meet the financial risks associated with the potential contingencies and uncertainties relating to the charity's operating activities, and the trustees consider that at a minimum sufficient reserve must be retained to cover the costs of 24 months operation of the Mary Irwin Centre, currently estimated to be £240,000.

This report was approved by the trustees on 22nd September 2018 and signed on their behalf by:

Mrs. L. Turner-Dow
CEO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

Independent Examiner's report to the Trustees of Animal Concern Cumbria

I report on the financial statements of the charity for the year ended 31 December 2017 which are set out on pages 8 to 19.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am requested to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- examine the financial statements under section 145 of the Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 by a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention 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 Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Carole Carre Accounting Services Ltd
Ivy Cottage
Blennerhasset
Cumbria, CA7 3QR

ANIMAL CONCERN CUMBRIA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	<i>Total Funds 2016 £</i>
Income					
Donations, grants and legacies	4	51,484	10,000	61,484	89,807
Incoming from charitable activities:					
Adoption and rehoming fees	6	17,094	-	17,094	14,943
Investment income	5	5,004	-	5,004	12,605
Total income		<u>73,582</u>	<u>10,000</u>	<u>83,582</u>	<u>117,355</u>
Expenditure					
Costs of raising funds:					
Donations and fundraising events	7	492	-	492	3,381
Expenditure on charitable activities					
Care of animals	9	163,367	-	163,367	110,221
Governance	8	1,000	-	1,000	1,250
Total expenditure		<u>164,859</u>	<u>-</u>	<u>164,859</u>	<u>114,852</u>
Net income/(expenditure) and net movement in funds for the year		(91,277)	10,000	(81,277)	2,503
Reconciliation of funds					
Total funds brought forward	21	840,398	19,770	860,168	857,665
Total funds carried forward		<u>749,121</u>	<u>29,770</u>	<u>778,891</u>	<u>860,168</u>

The notes on pages 8 to 19 form part of these financial statements.

ANIMAL CONCERN CUMBRIA

BALANCE SHEET AS AT 31 DECEMBER 2017

	Notes	2017		2016	
		£	£	£	£
Fixed assets					
Tangible	18		468,130		472,392
Total fixed assets					
Current assets					
Debtors	19	13,837		8,702	
Cash at bank and in hand		<u>311,990</u>		<u>391,465</u>	
Total current assets		325,827		400,167	
Liabilities	20				
Creditors falling due within 1 Year		<u>15,066</u>		<u>12,391</u>	
Net current assets			310,761		387,776
Total net assets			<u><u>778,891</u></u>		<u><u>860,168</u></u>
The funds of the charity					
Unrestricted funds	21		749,121		840,398
Restricted funds			29,770		19,770
Total charity funds			<u><u>778,891</u></u>		<u><u>860,168</u></u>

These financial statements were approved by the trustees on 22nd September 2018 and signed on their behalf by:

MRS L TURNER DOW, CEO

The notes on pages 8 to 19 form part of these financial statements.

ANIMAL CONCERN CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Animal Concern Cumbria meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with special restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of a restricted fund is set out in the notes to the financial statements. During the year one restricted grant was received the purpose of which was to support the development of a facility for cats. In addition, a number of donations were received to assist in specific costs.

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Income recognition

All income is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount of income can be measured reliably.

Donations are recognised on receipt or where the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on receipt or following the granting of probate when the administrator for the estate has communicated in writing both the amount and the settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

ANIMAL CONCERN CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. Accounting policies (continued)

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income tax recoverable in relation to donations received under Gift Aid or deed of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 Expenditure recognition

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 the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	-	20% straight line
Property	-	Rates between 1% and 6.66% on components

No depreciation is charged on land. Depreciation is not charged in the year of purchase.

1.6 Value Added Tax

The charity is registered for VAT. Income and expenditure is shown net of VAT applicable.

ANIMAL CONCERN CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. Accounting policies (continued)

1.7 Stock

Stock is included at the lower of cost or new realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the item on the open market.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors and provision

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Legal status of the charity

The charity is a Charitable Incorporated Company recognised by the Charities Commission.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £0.00.

ANIMAL CONCERN CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

4. Income from donations and legacies:

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	<i>Total Funds 2016 £</i>
Donations	34,826	10,000	44,826	40,859
Legacies	7,115	-	7,115	33,646
Grant (MI development)	-	-	-	9,000
Events and fundraising	9,543	-	9,543	6,302
	51,484	10,000	61,484	89,807

5. Investment income:

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	<i>Total Funds 2016 £</i>
Bank interest receivable	5,119	-	5,119	12,605

6. Income from charitable activities:

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	<i>Total Funds 2016 £</i>
Adoption and rehoming	17,094	-	17,094	14,943

ANIMAL CONCERN CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

7. Analysis of expenditure on generating voluntary income:

	Unrestricted Funds 2017	Restricted Funds 2017	Total Funds 2017	<i>Total Funds 2016</i>
	£	£	£	£
Advertising	82	-	82	1,213
Pet food for resale	-	-		1,102
Fundraising and event costs	410	-	410	1,066
	<u>492</u>	<u>-</u>	<u>492</u>	<u>3,381</u>

8. Governance costs:

	Unrestricted Funds 2017	Restricted Funds 2017	Total Funds 2017	<i>Total Funds 2016</i>
	£	£	£	£
Independent examination and accountancy fees	1,000	-	1,000	1,250
Trustee expenses reimbursed	-	-	-	
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,250</u>

ANIMAL CONCERN CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

9. Direct costs: Provision of Animal Welfare services

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	<i>Total 2016 £</i>
Kennelling	1,627	-	1,627	4,892
Veterinary fees	48,169	-	48,169	39,012
Feed	12,841	-	12,841	13,367
Other fostering expenses	1,661	-	1,661	1,585
Insurance	5,811	-	5,811	5,049
Depreciation	9,399	-	9,399	9,701
Administration, legal and professional	1,027	-	1,027	1,064
Property expenses	9,347	-	9,347	7,545
Salary and training expenses	50,029	-	50,029	23,802
Van and travel costs	1,330	-	1,330	937
	<u>141,241</u>	<u>-</u>	<u>141,241</u>	<u>106,954</u>

10. Support costs: Provision of Animal Welfare services

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	<i>Total 2016 £</i>
Office costs	783	-	783	1,485
Telephone and postage	1,489	-	1,489	1,225
Bank charges	158	-	158	108
Expense claims	66	-	66	449
Legal and professional	19,630	-	19,630	-
	<u>22,126</u>	<u>-</u>	<u>22,126</u>	<u>3,267</u>

ANIMAL CONCERN CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

11. Analysis of expenditure by type:

	Total 2017	Total 2016
	£	£
Costs of generating funds	492	3,381
Provision of animal welfare services	163,367	110,221
Governance	1,000	1,250
	164,859	114,852

10. Analysis of expenditure by activities:

	Activities undertaken directly 2017	Support costs 2017	Total Funds 2017	Total Funds 2016
	£	£	£	£
Provision of animal welfare services	141,241	22,126	163,367	110,221

12. Net income/ (expenditure) for the year:

This is stated after charging:

	2017	2016
	£	£
Depreciation of tangible fixed assets	9,399	9,701
Independent examination and accountancy fees	1,000	1,250

During the year, no trustees received any remuneration.
During the year, no trustees received any benefits in kind.

ANIMAL CONCERN CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

13. Analysis of staff costs and trustee remuneration and expenses:

	Total 2017	<i>Total 2016</i>
	£	
Salaries and wages	48,333	23,272
Social security costs	1,621	-
Expenses	<u>75</u>	<u>-</u>
	<u>50,029</u>	<u><i>23,272</i></u>

No employees had employee benefits in excess of £60,000 (2016 NIL).

The charity trustees were not paid or received any other benefits from employment with the charity during the year, neither were they reimbursed for expenses. No charity trustee received payment for professional or other services supplied to the charity.

14. Staff numbers:

	Total 2017	<i>Total 2016</i>
Mary Irwin Centre (full time equivalents)	<u>1.6</u>	<u><i>2.6</i></u>

In addition to the paid members of staff unpaid volunteers together with the trustees provide the majority of the work carried out by the charity.

15. Related party transactions:

In addition to the charity headquarters at the Mary Irwin Centre, provision for animal care has been provided during the year at the grounds of Kilngate Cottage, owned by a trustee. The charity has purchased equipment and assets for use on this site, and is currently in the process of drawing up a contractual agreement to clarify the legal position of assets and services provided at this site.

16. Grants:

No grants were received during the year.

17. Tax, VAT and Gift Aid

The charity is exempt from paying income tax. It is registered for VAT, and is able to reclaim both VAT and Gift Aid as appropriate.

ANIMAL CONCERN CUMBRIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

18. Tangible fixed assets:

	Property	Equipment and Van	Total
	£	£	£
Cost:			
- at 1 January 2017	473,970	23,047	497,017
- additions	5,137	-	5,137
	<hr/>	<hr/>	<hr/>
Cost at 31 December 2017	479,107	23,047	502,154
 Depreciation:			
- at 1 January 2017	10,622	14,003	24,625
- provided in year	7,564	1,835	9,399
	<hr/>	<hr/>	<hr/>
Depreciation at 31 December 2017	18,186	15,838	34,024
	<hr/>	<hr/>	<hr/>
Net Book Value 31 December 2016	463,348	9,044	472,392

19. Debtors:

	2017	2016
	£	£
Other debtors	10,907	8,366
Prepayments and accrued income	2,930	336
	<hr/>	<hr/>
	13,837	8,702

ANIMAL CONCERN CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

20. Creditors: Amounts falling due within one year

	2017	2016
	£	£
Trade creditors	14,066	10,891
Accruals and deferred income	1,000	1,500
	15,066	12,391

21. Analysis of funds:

	At 1 January 2017	Net income/ spend	Transfers	Carried forward
	£	£	£	£
General funds	840,398	(91,277)	-	749,121
Restricted funds	19,770	10,000	-	29,770
	860,168	(81,277)	-	778,891

Restricted funds are donations and grants where the funds must be used to provide or support identified services or assets. Where expenditure has not yet been incurred at the year end the balance of these funds are carried forward.

22. Analysis of net assets between funds:

	General funds 2017	Restricted funds 2017	General funds 2016	Restricted funds 2016
	£	£	£	£
Fixed assets	468,130	-	472,392	-
Current assets	280,991	29,770	368,006	19,770
	749,121	29,770	840,398	19,770