



Rehoming and supporting animals in need since 1981



ANNUAL REPORT 2018

Registered charity 1161354

Email: animalconcerncumbria@outlook.com

Tel: 07712330829

The Mary Irwin Centre, Marlborough Lonning, Egremont, CA22 2UA








CONTENTS

Statement of Annual Report and Financial statements	3
Charity Aims	3
Donations, Legacies and support	5
Looking Ahead	6
FINANCIAL SUMMARY	8
Organisational structure and decision making	8
Governance	8
Financial and risk management objectives and policies	8
Reserves policy	8
INDEPENDENT Examiner's REPORT	9
Respective Responsibilities of Trustees and Examiner	9
Basis of the Independent Examiner's Report	9
Independent Examiner's Statement	9

Statement of Annual Report and Financial statements

The trustees present their annual report together with the financial statements of Animal Concern Cumbria (the charity) for the year ended 31 December 2018. 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).

Charity Aims

-  To promote kindness and to 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.

SOME OF OUR PERMANENT RESIDENTS



The Toothy Gang need regular teeth trimming



Louis our 19-yr. old blind Friend



Rosie & Jim – both with permanent eye conditions

Operating Highlights

- ❖ The charity helped rehome 350 animals
- ❖ 151 cats were neutered on our Feral Trap, Neuter, Release programme
- ❖ We saved 5 long term residents and very difficult dogs from PTS and found them sanctuary homes
- ❖ We increased our Home to Home rehoming, saving dogs from the stress of kennels
- ❖ The charity recruited a Chief Executive Officer

Activities in the charity supporting the aims

The charity is supported by people acting in its name providing care for animals in need every day of the year. From the Mary Irwin Centre at Egremont, where dedicated staff and volunteers care for the animals staying with us in temporary and permanent residency; to the cat and dog fosterers across the county, and Kilgate Animal Sanctuary near Carlisle caring for the small furrries and permanent resident cats of the charity.

Through these activities the charity provides rescue placements for animals in unsafe environments; medical care and treatments and behavioural and functional training,

Many of the activities are supported by and run in conjunction with businesses across the county such as Podgy Paws Pet Store; bag packing at Sainsburys and Morrisons; the weekend and Christmas events at Pets at Home in Workington. Volunteers also work hard at car boots, shows, rally's, street collections and other events. The opportunity to do these events gives the charity better exposure to the public for raising awareness of the charity work and gaining more support in that work.



Donations, Legacies and support

Animal Concern Cumbria would find it difficult to continually provide the amount of food, bedding, equipment, medicines and important vet care without the amazing support of donators. These people and businesses enable the charity to keep going in meeting animal needs. We are extremely grateful to everyone who gives to the charity regardless of the sum, because it all counts in giving an animal a chance and providing them with good care while in the charity.

We have been very lucky to continue to receive donations from businesses and people across Cumbria from small privately-owned shops to pubs, groups, schools and larger organisations. These donations contribute to the overall costs of caring for the animals.

Legacies

This year we have received very generous legacies from people's wills:

Yvonne Baber, Carol Proctor, Irene Turner, Margaret Brown, Porter Milburn, Doreen Almond

All these people had a love of animals and many worked tirelessly throughout their lives to help animals in need.

We have also received generous and thoughtful funeral donations from supporter's family and friends.

Costs

- Vaccinations average cost per animal - £45.00
- Neutering/spaying average cost per animal - £180.00
- Vision Consultation - £150
- Flea & Worming cost per animal per annum - £80.00

Along with the above costs are the daily care and provision of a place to play and sleep safely, food and equipment and often other vet/welfare costs.

**WITHOUT THESE DONATIONS THE CHARITY WOULD NOT EXIST AND FEWER ANIMALS WOULD BE HELPED;
WE ARE EXTREMELY GRATEFUL FOR THE GENEROSITY OF ALL.**

Looking Ahead

- ❖ **We are working with animal care partners to increase the charity's support of animals in need.**

ACC are the chosen Charity 2019 for PETS AT HOME (Workington Store). Through joint events between the charity and P@H we will work to improve the lives of animals.

We will be working at improving animal care standards in our facility per guidelines set by ADCH. We will continue to support other charities caring for animals through surplus food & equipment transfers.

- ❖ **Redevelopment of The Mary Irwin Rehoming Centre**

The charity owned property requires significant rebuilding in order to provide modern, safe, secure facilities to house animals waiting for their forever home. This major build is currently at the design and cost phase. It is anticipated that it will temporarily accommodate dogs, cats and small furries for rehoming.

- ❖ **Continuing to build our Home to Home Service**

This service enables animals being put up for rehoming to stay with their owners until a new permanent home can be found. The benefit to the animals is that they don't suffer the stress of kennels and too many changes.

- ❖ **Continuing to build our fostering team**

Fostering of animals is a very significant part of our work and means more animals can be successfully rehomed. Not every animal is suitable to come into a confined kennel/caged environment as many suffer stress and anxieties which can limit the opportunity of finding a good home. Through fostering the charity can open more opportunities to rescue and to rehome animals.

- ❖ **Training of staff, volunteers and Trustees**

ACC is fortunate in that we have an exceptional team of dedicated staff and volunteers committed to improving the chances of the animals in our care to find a good home. In order to enhance and develop our services we continue to invest in people within the charity through the implementation of a variety of training programmes.

The charity is undergoing considerable change and transition in all of its operational and functional aspects. This is a lengthy process as we strive each day to help animals in need and to support the public in their decisions to rehome a pet or to adopt one as well as undertake all the duties of running a charity meeting legal, financial, safety, safeguarding and privacy compliance.

We have been striving to build and develop the charity and put in place a foundation of strength and stability to continue its work long into the future. This work continues and we welcome people to get involved and help us to achieve our aims.

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2018**

Trustees

Mr David Hallett – Chair (appointed Nov 2018)

Mr Ian Hodgson – Secretary (Appointed Nov 2018)

Mrs Jan Heaslip (Appointed 2016, Temporary Chair July – October 2018)

Mrs Lyz Turner Dow, Chair (Resigned July 2018)

Mr Kevin Kerr (Appointed 2016)

Mrs Caroline Jenkinson (Appointed 2016)

Mrs Clare Yarker (Appointed June 2017)

Ms Ava Grossman (Resigned July 2018)

Mr Paul Hurrell (Resigned July 2018)

Mrs Carol Milburn (Resigned November 2018)

Ms Jennifer Todd (Appointed Jan 2018)

Ms Jennifer McGill (appointed Jan 2018)

Mrs Loran Porter (Appointed Jan 2018)

Mrs J Petrie-Rout, Secretary (Resigned Jan 2018)

Ms Carol Sessford (Resigned 2018)

FINANCIAL SUMMARY

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.

In 2018 following a process of strategic and operational review, trustees agreed that the tasks of running the charity, providing advice on strategic direction, and managing the repairs and renovation necessary to comply with health and safety legislation and the charity aims, required the recruitment of a Chief Executive Officer. Following a recruitment process the former chair of the charity was successful in her application and took up this post in August 2018.

Governance

The charity is governed by the constitution document which is based upon the Charity Commission's model for Charitable Incorporated Organisation.

The activities of the charity are overseen by the Board of Trustees, none of whom receive any remuneration. Day to day activities are undertaken by volunteers and by the staff at the Mary Irwin Centre.

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 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. During 2018 trustees have continued to raise awareness of the charity and increase income through a variety of routes and to seek operational savings where possible. Work has continued on carrying out necessary repairs to the buildings and to make changes to operational management in order ensure a greater level of accountability combined with an enhanced provision of rehoming and protective services. At 31 December 2018 this work is ongoing.

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 12 months operation of the Mary Irwin Centre, currently estimated to be £145,000.

This report was approved by the trustees on 18th April 2019

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

I report on the financial statements of the charity for the year ended 31 December 2018 which are set out on pages 12-19



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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

		Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	<i>Total Funds 2017 £</i>
	Note				
Income					
Donations, grants and legacies	4	312,476	14,606	327,082	61,484
Incoming from charitable activities:					
Adoption and rehoming fees	6	15,417	-	15,417	17,094
Investment income	5	5,264	-	5,264	5,004
Total income		<u>333,157</u>	<u>14,606</u>	<u>347,763</u>	<u>83,582</u>
Expenditure					
Costs of raising funds:					
Donations and fundraising events	7	340	-	340	492
Expenditure on charitable activities					
Care of animals	9	109,889	32,511	142,400	163,367
Governance	8	1,391	-	1,391	1,000
Total expenditure		<u>111,620</u>	<u>32,511</u>	<u>144,131</u>	<u>164,859</u>
Net income/(expenditure) and net movement in funds for the year		221,537	(17,905)	203,632	(81,277)
Reconciliation of funds					
Total funds brought forward	21	749,121	29,770	778,891	860,168
Transfers		11,865	(11,865)	-	-
Total funds carried forward		<u>982,523</u>	<u>-</u>	<u>982,523</u>	<u>778,891</u>

The notes on pages 12 to 19 form part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018		2017	
		£	£	£	£
Fixed assets					
Tangible	18		470,548		468,130
Total fixed assets					
Current assets					
Debtors	19	20,385		13,837	
Cash at bank and in hand		<u>498,403</u>		<u>311,990</u>	
Total current assets			518,788		325,827
Liabilities					
Creditors falling due within 1 Year	20	<u>6,813</u>		<u>15,066</u>	
Net current assets			511,975		310,761
Total net assets			<u>982,523</u>		<u>778,891</u>
The funds of the charity					
Unrestricted funds	21		950,012		749,121
Restricted funds			32,511		29,770
Total charity funds			<u>982,523</u>		<u>778,891</u>

These financial statements were approved by the trustees on 18th April 2019 and signed on their behalf by:

MRS L TURNER DOW, CEO

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 notes 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 are 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 each restricted fund is set out in the notes to the financial statements. During the year one restricted donation was received, the purpose of which was to provide small furry accommodation. In addition, a small number of donations were received to assist in specific costs.

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

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.

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.

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 £85, (2017 NIL).

4. Income from donations and legacies:

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	<i>Total Funds 2017 £</i>
Donations	22,174	14,606	36,780	44,826
Legacies	274,984	-	274,984	7,115
Grant (MI development)	-	-	-	-
Events and fundraising	15,318	-	15,318	9,543
	<hr/>	<hr/>	<hr/>	<hr/>
Donations, Grants and Legacies	<u>312,476</u>	<u>14,606</u>	<u>327,082</u>	<u>61,484</u>

5. Investment income:

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	<i>Total Funds 2017 £</i>
Bank interest receivable	<u>5,264</u>	<u>-</u>	<u>5,264</u>	<u>5,004</u>

6. Income from charitable activities:

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	<i>Total Funds 2017 £</i>
Adoption and rehoming	<u>15,417</u>	<u>-</u>	<u>15,417</u>	<u>17,094</u>

7. Analysis of expenditure on generating voluntary income:

	Unrestricted Funds 2018	Restricted Funds 2018	Total Funds 2018	Total Funds 2017
	£	£	£	£
Advertising	340	-	340	82
Fundraising and event costs	-	-	-	410
	<u>340</u>	<u>-</u>	<u>340</u>	<u>492</u>

8. Governance costs:

	Unrestricted Funds 2018	Restricted Funds 2018	Total Funds 2018	Total Funds 2017
	£	£	£	£
Independent examination and accountancy fees	1,250	-	1,250	1,000
Trustee meeting costs	141	-	141	-
	<u>1,391</u>	<u>-</u>	<u>1,391</u>	<u>1,000</u>

9. Direct costs: Provision of Animal Welfare services

	Unrestricted Funds 2018	Restricted Funds 2018	Total 2018	Total 2017
	£	£	£	£
Kennelling	-	-	-	1,627
Veterinary fees	26,756	-	26,756	48,169
Feed and other supplies	11,514	-	11,514	12,841
Other fostering expenses	4,558	-	4,558	1,661
Insurance	3,586	-	3,586	5,811
Depreciation	9,447	-	9,447	9,399
Administration, legal and professional	1,639	-	1,639	1,027
Property expenses	22,893	-	22,893	9,347
Salary and training expenses	38,715	-	38,715	50,029
Van and travel costs	3,530	-	3,530	1,330
Use of restricted funds	(32,511)	32,511		
	<u>90,127</u>	<u>32,511</u>	<u>122,638</u>	<u>141,241</u>

10. Support costs: Provision of Animal Welfare services

	Unrestricted Funds 2018	Restricted Funds 2018	Total 2018	Total 2017
	£	£	£	£
Office costs	800	-	800	783
Telephone and postage	1,324	-	1,324	1,489
Bank charges	242	-	242	158
Expense claims	85	-	85	66
Legal and professional	959	-	959	19,630
Salary expenses	16,352	-	16,352	-
	<u>19,762</u>	<u>-</u>	<u>19,762</u>	<u>22,126</u>

11. Analysis of expenditure by type:

	Total 2018	Total 2017
	£	£
Costs of generating funds	340	492
Provision of animal welfare services	142,400	163,367
Governance	1,391	1,000
	<u>144,131</u>	<u>164,859</u>

12. Analysis of expenditure by activities:

	Activities undertaken directly 2018	Support costs 2018	Total Funds 2018	Total Funds 2017
	£	£	£	£
Provision of animal welfare services	<u>122,638</u>	<u>19,762</u>	<u>142,400</u>	<u>163,367</u>

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

This is stated after charging:

	2018	2017
	£	£
Depreciation of tangible fixed assets	9,447	9,399
Independent examination and accountancy fees	<u>1,250</u>	<u>1,000</u>

During the year, no trustees received any remuneration, (2017 Nil)
 During the year, no trustees received any benefits in kind. (2017 Nil)

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

	Total 2018	Total 2017
	£	
Salaries and wages	50,882	49,954
Pension costs	<u>920</u>	<u>75</u>
	<u>51,802</u>	<u>50,029</u>

No employees had employee benefits in excess of £60,000 (2017 NIL).

The charity trustees were not paid nor received any other benefits from employment with the charity during the year. No charity trustee received payment for professional or other services supplied to the charity. In 2018, and having resigned from the Board, the former chair of trustees took up paid employment with the charity.

14.1. Staff numbers:

	Total 2018	Total 2017
Mary Irwin Centre (full time equivalents)	<u>2.5</u>	<u>1.6</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. Additional casual support is provided by one self-employed contractor.

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. This arrangement is due to cease in 2019.

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.

18. Tangible fixed assets:

	Property	Equipment and Van	Total
	£	£	£
Cost:			
- at 1 January 2018	479,107	23,047	502,154
- additions		11,865	11,865
Cost at 31 December 2018	<u>479,107</u>	<u>34,912</u>	<u>514,019</u>
Depreciation:			
- at 1 January 2018	18,186	15,838	34,024
- provided in year	7,564	1,883	9,447
Depreciation at 31 December 2018	<u>25,750</u>	<u>17,721</u>	<u>43,471</u>
Net Book Value 31 December 2018	<u>453,357</u>	<u>17,191</u>	<u>470,548</u>
Net Book Value 31 December 2017	<u>460,921</u>	<u>7,209</u>	<u>468,130</u>

19. Debtors:

	2018	2017
	£	£
Other debtors	2,388	10,907
Prepayments and accrued income	17,997	2,930
	<u>20,385</u>	<u>13,837</u>

20. Creditors: Amounts falling due within one year

	2018	2017
	£	£
Trade creditors	5,243	14,066
Accruals and deferred income	1,570	1,000
	<u>6,813</u>	<u>15,066</u>

<u>6,813</u>	<u>15,066</u>
--------------	---------------

21. Analysis of funds:

	At 1 January 2018	Net income/ spend	Transfers	Carried forward
	£	£	£	£
General funds	749,121	221,537	11,865	982,523
Restricted funds	29,770	(17,905)	(11,865)	-
Total funds	<u>778,891</u>	<u>203,632</u>	<u>-</u>	<u>982,523</u>

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. At 31 December 2018 no restricted funds remained unspent and a transfer was made to reflect cost initially borne by unrestricted funds.

22. Analysis of net assets between funds:

	General funds 2018	Restricted funds 2018	General funds 2017	Restricted funds 2017
	£	£	£	£
Fixed assets	470,548	-	468,130	-
Current assets	<u>511,975</u>	<u>-</u>	<u>280,991</u>	<u>29,770</u>
	<u>982,523</u>	<u>-</u>	<u>749,121</u>	<u>29,770</u>