

The Tower • Daltongate Business Centre • Daltongate • Ulverston • Cumbria • LA12 7AJ

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2018
FOR**

ANIMAL WELFARE (FURNESS)



ANIMAL WELFARE (FURNESS)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

ANIMAL WELFARE (FURNESS)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. 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 charity was established for the care and protection of animals in need. To do this, the charity operates two shops in order to generate funds, one in Ulverston and the other in Barrow-in-Furness. It also receives monies from memberships, adoptions, donations, legacies and income from investments. The shops themselves rely heavily on the time and efforts of volunteers.

The trustees confirm that they have complied with their duty under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the association's aims through the activities described above is consistent therewith.

Public benefit

The trustees confirm they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the trust's objectives through the activities described above is consistent therewith.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year Animal Welfare (Furness) has had another successful year with the combined income from our two shops being maintained at a little over £100,000. This is an indication of the excellent support we receive from the general public in the form of both the quantity and quality of their donations. In addition, we have been able to maintain volunteer numbers to ensure our shops' opening hours have not been adversely affected. However, recruitment of volunteers remains a constant challenge and we continue to be active at local recruitment fairs. On a positive note, by year end we had secured an additional trustee bringing the number of trustees back up to six. We have also secured the sponsorship of Tesco Extra in Barrow.

Our cattery runs in our Rawlinson Street premises and continues to be fully utilised throughout the year rehoming 193 cats and kittens. This year we have also maintained the three rented kennels at the borough kennels and our two short term foster homes to keep up with the number of dogs we are asked to re-home. This year we have re-homed 34 dogs. In addition to the cats and dogs the charity also supports numerous birds at a local bird sanctuary for wild birds.

The charity continues to micro-chip and where possible neuter pets before they are re-homed. This year we have neutered 76 pets. In addition, we continue to provide micro-chipping for pets from any member of the general public free of charge, however, the number of pets microchipped has reduced from 223 to 114 indicating that the initial numbers of unchipped pets is reducing.

The charity continues to maintain its special welfare fund to help many members of the public who need financial support to pay for urgent veterinary care for their pets due to the generous donation received from the Samuel and Freda Parkinson Charitable Trust for which the charity is extremely grateful. We have maintained our agreement with a local vet and continue to offer vouchers up to £50 to help pet owners on benefits to obtain routine and emergency treatment. This has enabled us to continue to protect pets in the local area whilst keeping costs at a manageable level.

We have been able to maintain the operation of our eBay shop during 2018 as volunteers with knowledge of eBay have come forward. During 2018 we raised just over £650, which is a little over twice that raised on eBay in 2017.

FINANCIAL REVIEW

Reserves policy

It is the committee's policy that the reserves held by the charity should be such that the charity can carry on its activities for six months without income. The reserves should, therefore, represent one half of the years expenditure. At 31st December 2018 the reserves meet the policy requirement.

The reserves are also being accumulated with a view to the purchase of additional premises for the cattery.

ANIMAL WELFARE (FURNESS)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018

FINANCIAL REVIEW

Donations

During the 2018 year a donation of £10,000 (2017: £7,500) was received from the Samuel & Freda Parkinson Charitable Trust. This trust has supported Animal Welfare (Furness) over a number of years for which the charity is duly grateful.

For the 2018 year, the charity generated a surplus in funds of £41,494 (2017: £33,779).

FUTURE PLANS

Our focus continues to be recruitment of volunteers to support our two shops, build our eBay shop and to maintain our current level of trustees. At the last AGM a vote was unanimously passed to transfer our status to a CIO charity. The trustees are working to achieve this in 2019.

Our plan to develop and expand of our cattery at the Rawlinson street premises will finally commence in 2019. In December 2018 we made plans to begin relocating cats to other local charities such as the Wainwright's Trust near Kendal and to redirect telephone enquiries to our Barrow shop to ensure telephone enquiries don't go unanswered; we are able to respond to requests for microchipping and emergency veterinary treatment and to maintain a waiting list for potential homes in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Animal Welfare (Furness) is constituted under a trust deed dated 4th June 1987 and was registered as a charitable organisation on 13th July 1987 as amended 26th September 2005 and 19th September 2007. The charity was established for the care and protection of animals in need of care and attention by reason of sickness, maltreatment, poor circumstances, ill-usage or other similar causes as well as the prevention of cruelty and suffering among animals.

The charity is governed by its committee who appoint officers responsible for the management of the charitable activities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

519065

Principal address

207 Rawlinson Street
Barrow in Furness
Cumbria
LA14 1ED

Trustees

Mrs S Gregory
Mrs M Hudson
Mrs J Stephenson
Mrs R Wilkinson
Mr C Lunt
Miss J Egerton

Secretary
Chairperson
Treasurer

- resigned 30.11.18

Secretary

- appointed 30.11.18

ANIMAL WELFARE (FURNESS)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

J F Hornby, FCA
J F Hornby & Co
Chartered Accountants
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria
LA12 7AJ

Bankers

The Royal Bank of Scotland plc
234-236 Dalton Road
Barrow in Furness
Cumbria
LA14 1PN

Approved by order of the board of trustees on 9 September 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M. Hudson', written over a horizontal line.

Mrs M Hudson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ANIMAL WELFARE (FURNESS)**

Independent examiner's report to the trustees of Animal Welfare (Furness)

I report to the charity trustees on my examination of the accounts of the Animal Welfare (Furness) (the Trust) for the year ended 31 December 2018.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

J F Hornby, FCA
J F Hornby & Co
Chartered Accountants
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria
LA12 7AJ

9 September 2019

ANIMAL WELFARE (FURNESS)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	31.12.18 Unrestricted fund £	31.12.17 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		30,450	32,510
Other trading activities	2	102,749	105,508
Investment income	3	988	1,220
Total		134,187	139,238
EXPENDITURE ON			
Charitable activities			
Activities		92,693	105,459
NET INCOME		41,494	33,779
RECONCILIATION OF FUNDS			
Total funds brought forward		408,070	374,291
TOTAL FUNDS CARRIED FORWARD		449,564	408,070

The notes form part of these financial statements

ANIMAL WELFARE (FURNESS)

BALANCE SHEET AT 31 DECEMBER 2018

		31.12.18 Unrestricted fund £	31.12.17 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	123,221	123,435
CURRENT ASSETS			
Debtors	8	1,196	2,027
Cash at bank and in hand		329,961	283,684
		<u>331,157</u>	<u>285,711</u>
CREDITORS			
Amounts falling due within one year	9	(4,814)	(1,076)
NET CURRENT ASSETS		<u>326,343</u>	<u>284,635</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		449,564	408,070
NET ASSETS		<u>449,564</u>	<u>408,070</u>
FUNDS	11		
Unrestricted funds		449,564	408,070
TOTAL FUNDS		<u>449,564</u>	<u>408,070</u>

The financial statements were approved by the Board of Trustees on 9 September 2019 and were signed on its behalf by:



Mrs M Hudson -Trustee

The notes form part of these financial statements

ANIMAL WELFARE (FURNESS)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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.

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	- not provided
Computer equipment	- 33% on cost

Freehold property has not been depreciated which is a departure from 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 102 (FRS 102), and the Charities Act 2016.

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. OTHER TRADING ACTIVITIES

	31.12.18	31.12.17
	£	£
Shop income	100,146	103,309
Sale of rags & books	2,603	2,199
	<hr/>	<hr/>
	102,749	105,508
	<hr/>	<hr/>

ANIMAL WELFARE (FURNESS)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2018

3. INVESTMENT INCOME

	31.12.18	31.12.17
	£	£
Interest received	988	1,220
	<u>988</u>	<u>1,220</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

During the year payments were made in respect of travelling and telephone costs incurred in the course of the charities activities. Other than this there were no other transactions with members during the year.

5. STAFF COSTS

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

	31.12.18	31.12.17
	13	11
Employees	<u>13</u>	<u>11</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,510
Other trading activities	105,508
Investment income	1,220
Total	<u>139,238</u>
EXPENDITURE ON	
Charitable activities	
Activities	105,459
Total	<u>105,459</u>
NET INCOME	<u>33,779</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	374,291
TOTAL FUNDS CARRIED FORWARD	<u>408,070</u>

ANIMAL WELFARE (FURNESS)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2018

7. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1 January 2018 and 31 December 2018	123,000	650	123,650
DEPRECIATION			
At 1 January 2018	-	215	215
Charge for year	-	214	214
At 31 December 2018	-	429	429
NET BOOK VALUE			
At 31 December 2018	123,000	221	123,221
At 31 December 2017	123,000	435	123,435

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Other debtors	1,196	2,027

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Bank loans and overdrafts (see note 10)	4,634	-
Taxation and social security	(20)	12
Other creditors	200	1,064
	4,814	1,076

10. LOANS

An analysis of the maturity of loans is given below:

	31.12.18 £	31.12.17 £
Amounts falling due within one year on demand:		
Bank overdraft	4,634	-

11. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	408,070	41,494	449,564
TOTAL FUNDS	408,070	41,494	449,564

ANIMAL WELFARE (FURNESS)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2018

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,187	(92,693)	41,494
TOTAL FUNDS	<u>134,187</u>	<u>(92,693)</u>	<u>41,494</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	374,291	33,779	408,070
TOTAL FUNDS	<u>374,291</u>	<u>33,779</u>	<u>408,070</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,238	(105,459)	33,779
TOTAL FUNDS	<u>139,238</u>	<u>(105,459)</u>	<u>33,779</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	374,291	75,273	449,564
TOTAL FUNDS	<u>374,291</u>	<u>75,273</u>	<u>449,564</u>

ANIMAL WELFARE (FURNESS)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2018

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	273,425	(198,152)	75,273
TOTAL FUNDS	<u>273,425</u>	<u>(198,152)</u>	<u>75,273</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

ANIMAL WELFARE (FURNESS)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	31.12.18 £	31.12.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,780	23,051
Bequests & legacies	1,915	661
Adoptions	5,755	8,798
	<hr/>	<hr/>
	30,450	32,510
Other trading activities		
Shop income	100,146	103,309
Sale of rags & books	2,603	2,199
	<hr/>	<hr/>
	102,749	105,508
Investment income		
Interest received	988	1,220
	<hr/>	<hr/>
Total incoming resources	134,187	139,238
EXPENDITURE		
Charitable activities		
Veterinary fees	14,979	27,060
Food & litter	3,274	4,036
Kennelling charges	1,003	2,898
	<hr/>	<hr/>
	19,256	33,994
Support costs		
Management		
Rent & rates	13,395	12,967
Insurance	2,281	2,234
Light and heat	5,454	4,381
Repairs & maintenance	4,311	5,791
Refuse collection	1,369	1,607
Cleaning	1,315	757
	<hr/>	<hr/>
	28,125	27,737
Finance		
Wages	33,858	32,877
Pensions	80	-
Travelling expenses	2,337	2,495
Advertising	356	-
Telephone	1,174	1,263
Paypal charges	90	-
	<hr/>	<hr/>
	37,895	36,635

This page does not form part of the statutory financial statements

ANIMAL WELFARE (FURNESS)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	31.12.18 £	31.12.17 £
Information technology		
Card machine charges	708	484
Packaging	130	195
Postage and stationery	2,105	719
Licences	21	20
Sundries	1,332	1,529
	<hr/>	<hr/>
	4,296	2,947
Other		
Depreciation of tangible fixed assets	215	215
Governance costs		
Accountancy and legal fees	2,906	3,931
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Total resources expended	92,693	105,459
	<hr/>	<hr/>
Net income	41,494	33,779
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This page does not form part of the statutory financial statements