

**REGISTERED COMPANY NUMBER: 05735159
(England and Wales)**

**REGISTERED CHARITY
NUMBER: 1117113**

**Report of
the Trustees
and
Unaudited Financial Statements for the Year Ended
31 March 2019 for**

**EDEN
ANIMAL
RESCUE**

John
Andr
ew
Char
tered
Acc
ount
ant
17-1
9
Mar
ket
Stree
t
KIR
KB
Y
STE
PHE
N

C
u
m
b
r
i
a
C
A
1
7
4
Q
S

Page

Report of the Trustees

1 to 2

Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5 to 6
Statement of Cash Flows	7
Notes to the Statement of Cash Flows	8
Notes to the Financial Statements	9 to 17
Detailed Statement of Financial Activities	18 to 20

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. 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).

Eden Animal Rescue has been caring for animals since 1995.

As well as welfare needs and behavioural work, we also pay veterinary bills for annual vaccinations, neutering, any treatment required and micro-chipping for the dogs and cats. While an animal is with us we provide care, companionship and understanding and do all we can to find it a good home.

OBJECTIVES AND ACTIVITIES

Promoting and providing animal welfare in the Eden Valley.

ACHIEVEMENT AND PERFORMANCE

The review has been prepared as a separate document for the AGM and will be incorporated into the financial statements thereafter.

FINANCIAL REVIEW

The review has been prepared as a separate document for the AGM and will be incorporated into the financial statements thereafter.

FUTURE PLANS

The review has been prepared as a separate document for the AGM and will be incorporated into the financial statements thereafter.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05735159 (England and Wales)

Registered Charity number

1117113

Re
gis
ter
ed
off
ice
17
-1
9
M
ark
et
Str
eet
Ki
rk
by
Ste
ph
en
Cu

mb
ria
CA17 4QS

Trustees

Mrs L Graham	- resigned 25/10/18
Mrs C M Holland	- resigned 25/10/18
Ms A P Jenyon	- appointed 25/10/18
	- resigned 31/12/18
Mrs S E Taylor	- appointed 25/10/18
Ms I Voit	- appointed 25/10/18
Mrs J Whitfield	- appointed 25/10/18
Mrs S I Wilkinson	- appointed 25/10/18
C W Cheetham	- appointed 1/4/19
Mrs A F Ambrose	- appointed 1/4/19

REFERENCE AND ADMINISTRATIVE DETAILS

Independent

examiner

John
Andrew
FCA
ICAEW
John
Andrew
Chartered
Accountant
17-19
Market
Street
KIR
KB
Y
STE
PHE
N
C
u
m
b
r
i
a

C
A
1
7
4
Q
S

Approved by order of the board of trustees on 24.9.19 and signed on its behalf by:

.....
Mrs S E Taylor - Trustee

**Eden Animal
Rescue**

Independent examiner's report to the trustees of Eden Animal Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Jo
hn
An
dre
w
FC
A
IC
AE
W
John
Andr
ew
Char
tered
Acc
ount
ant
17-1
9
Mar
ket
Stree
t
KIR
KB
Y
STE
PHE
N
C
u
m
b
r
i
a
C
A
l

7
4
Q
S

Date: 24.9.19

	Notes	Unrestricted funds £	Restricted fund £	31/3/19 Total funds £	31/3/18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	463,166	-	463,166	209,834
Charitable activities	5				
Promoting & Providing Animal Welfare		21,295	-	21,295	26,513
Other trading activities	3	63,411	-	63,411	57,439
Investment income	4	8,570	-	8,570	8,217
Total		556,442	-	556,442	302,003
EXPENDITURE ON					
Raising funds	6	28,173	-	28,173	-
Charitable activities	7				
Promoting & Providing Animal Welfare		259,573	-	259,573	212,823
Charity Shop Penrith		12,764	-	12,764	-
Total		300,510	-	300,510	212,823
NET INCOME		255,932	-	255,932	89,180
Transfers between funds	17	8,527	(8,527)	-	-
Net movement in funds		264,459	(8,527)	255,932	89,180
RECONCILIATION OF FUNDS					
Total funds brought forward		1,125,827	8,527	1,134,354	1,045,174
TOTAL FUNDS CARRIED FORWARD		1,390,286	-	1,390,286	1,134,354

The notes form part of these financial statements

	Notes	Unrestricted funds £	Restricted fund £	31/3/19 Total funds £	31/3/18 Total funds £
FIXED ASSETS					
Tangible assets	13	984,166	-	984,166	988,621
CURRENT ASSETS					
Debtors	14	2,888	-	2,888	11,278
Cash at bank and in hand		409,789	-	409,789	267,982
		412,677	-	412,677	279,260
CREDITORS					
Amounts falling due within one year	15	(6,557)	-	(6,557)	(133,527)
NET CURRENT ASSETS		406,120	-	406,120	145,733
TOTAL ASSETS LESS CURRENT LIABILITIES		1,390,286	-	1,390,286	1,134,354
NET ASSETS		1,390,286	-	1,390,286	1,134,354

FUNDS

17

Unrestricted funds	1,390,286
Restricted funds	-
TOTAL FUNDS	1,390,286

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 24.9.19 and were signed on its behalf by:

.....
Mrs S E Taylor -Trustee

.....
Ms I Voit -Trustee

The notes form part of these financial statements

Cash flows from operating activities:

Notes	£	31/3/19	
Cash generated from operations		1	294,265
Interest paid			(3,160)
Net cash provided by (used in) operating activities			291,105
Cash flows from investing activities:			
Purchase of tangible fixed assets			(22,056)
Interest received			1,288
Net cash provided by (used in) investing activities			(20,768)
Cash flows from financing activities:			
Loan repayments in year			(128,530)
Net cash provided by (used in) financing activities			(128,530)
Change in cash and cash equivalents in the reporting period			141,807
Cash and cash equivalents at the beginning of the reporting period			267,982
Cash and cash equivalents at the end of the reporting period			409,789

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/19 £	31/3/18 £
Net income for the reporting period (as per the statement of financial activities)	255,932	89,180
Adjustments for:		
Depreciation charges	26,511	
Interest received	(1,288))
Interest paid	3,160	
Decrease in debtors	8,390	
Increase/(decrease) in creditors	1,560)
	<hr/>	
Net cash provided by (used in) operating activities	294,265	

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Allocation and apportionment of costs

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	- 2% on cost
Improvements to property	- 2% on reducing balance

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 12.5% on reducing balance

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	31/3/19
	£
Donations	43,414
Gift aid	8,403
Legacies	338,412
Grants	42,254
Membership subscriptions	997
Fund matching	750
Street collections	1,524
Bag packs	9,204
Jenny Whitfield cards	6,303
Collecting boxes	6,573
Funeral collections	5,332
	463,166

Grants received, included in the above, are as follows:

31/3/19	31/3/18
---------	---------

Various Incoming unrestricted grants	£ 42,254	£ 38,478
--------------------------------------	-------------	-------------

3. OTHER TRADING ACTIVITIES

31/3/19
£

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/19 £
Animal fees - dogs	Promoting & Providing Animal Welfare	6,500
Animal fees - cats	Promoting & Providing Animal Welfare	7,483
Animal fees - kittens	Promoting & Providing Animal Welfare	4,380
Animal fees - other	Promoting & Providing Animal Welfare	680
Merchandise	Promoting & Providing Animal Welfare	1,376
Donated Goods	Promoting & Providing Animal Welfare	12
Dog/Cat Food Sales	Promoting & Providing Animal Welfare	864
		<hr/>
		21,295

6. RAISING FUNDS

Raising donations and legacies

	31/3/19 £	31/3/18 £
Support costs	28,173	-
	<hr/>	

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 8) £	Totals £
Promoting & Providing Animal Welfare	50,696	208,877	259,573
Charity Shop Penrith	-	12,764	12,764
	<hr/>	<hr/>	<hr/>
	50,696	221,641	272,337

8. SUPPORT COSTS

	Management £	Finance £	Shop £	Governance costs £	Totals £
Raising donations and					

legacies	28,173	-	-	-	28,173
Promoting & Providing					
Animal Welfare	184,431	4,115	-	20,331	208,877
Charity Shop Penrith	-	-	10,946	1,818	12,764
	<u>212,604</u>	<u>4,115</u>	<u>10,946</u>	<u>22,149</u>	<u>249,814</u>

Activity	Basis of allocation
Management	MAN
Finance	FIN
Shop	SHOP
Governance costs	GOV

Support costs, included in the above, are as follows:

- **SUPPORT COSTS - continued**

- **NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31/3/19	31/3/18
	£	£
Depreciation - owned assets	26,511	25,012
Hire of plant and machinery	3,792	3,917
Other operating leases	10,671	6,500
	<u>41,974</u>	<u>35,429</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended

31 March 2018 . The trustees undertake administrative duties in their own time. They are not

reimbursed for their time or costs.

- **STAFF COSTS**

	31/3/19
	£
Wages and salaries	127,516
Social security costs	5,656

	31/3/19	
	£	
Wages and salaries	127,516	
Social security costs	5,656	
Other pension costs	670	
	<hr/>	
	133,842	
	<hr/>	

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

	31/3/19	31/3/18
Employees	8	6
	<hr/>	<hr/>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	209,834	-	209,834
Charitable activities			
Promoting & Providing Animal Welfare	26,513	-	26,513
Other trading activities	57,439	-	57,439
Investment income	8,217	-	8,217

• COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Total	302,003	-	302,003
EXPENDITURE ON			
Charitable activities			
Promoting & Providing Animal Welfare	212,823	-	212,823
Total	<hr/> 212,823	<hr/> -	<hr/> 212,823
NET INCOME	<hr/> 89,180	<hr/> -	<hr/> 89,180
Transfers between funds	9,451	(9,451)	-

Net movement in funds	98,631	(9,451)	89,180
RECONCILIATION OF FUNDS			
Total funds brought forward	1,027,196	17,978	1,045,174
TOTAL FUNDS CARRIED FORWARD	1,125,827	8,527	1,134,354

- **TANGIBLE FIXED ASSETS**

Freehold Improvements £	Plant and property £	to property £	machinery	
COST				
At 1 April 2018			629,570	399,687
Additions			-	12,777
			<hr/>	<hr/>
At 31 March 2019			629,570	412,464
			<hr/>	<hr/>
DEPRECIATION				
At 1 April 2018			37,773	16,272
Charge for year			12,591	8,249
			<hr/>	<hr/>
At 31 March 2019			50,364	24,521
			<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2019			579,206	387,943
At 31 March 2018			591,797	383,415
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	
COST				
At 1 April 2018	47,584	8,200	863	
Additions	1,650	-	-	
	<hr/>	<hr/>	<hr/>	
At 31 March 2019	49,234	8,200	863	
	<hr/>	<hr/>	<hr/>	
DEPRECIATION				
At 1 April 2018	42,497	3,587	214	
Charge for year	1,684	1,153	162	
	<hr/>	<hr/>	<hr/>	
At 31 March 2019	44,181	4,740	376	
	<hr/>	<hr/>	<hr/>	
NET BOOK VALUE				
At 31 March 2019	5,053	3,460	487	
At 31 March 2018	5,087	4,613	649	

- **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/19
	£
Trade debtors	-
VAT	2,888
	2,888

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19
	£
Bank loans and overdrafts (see note 16)	-
Trade creditors	3,644
Other creditors	942
Accruals and deferred income	1,971
	<hr/> 6,557

16. LOANS

An analysis of the maturity of loans is given below:

	31/3/19	31/3/18
	£	£
Amounts falling due within one year on demand:		
Bank loans	-	128,530
	<hr/>	<hr/>

17. MOVEMENT IN FUNDS

	At 1/4/18	Net movement	Transfers	At 31/3/19
	£	in funds	between funds	£
		£	£	
Unrestricted funds				
General fund	925,827	255,932	8,527	1,190,286
Trustees Reserve	200,000	-	-	200,000
	<hr/> 1,125,827	<hr/> 255,932	<hr/> 8,527	<hr/> 1,390,286
Restricted funds				
Fund relating to Restricted Grants	8,527	-	(8,527)	-
TOTAL FUNDS	<hr/> 1,134,354	<hr/> 255,932	<hr/> -	<hr/> 1,390,286

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

Incoming resources	Resources expended	Movement in funds
--------------------	--------------------	-------------------

	£	£	£
Unrestricted funds			
General fund	556,442	(300,510)	255,932
TOTAL FUNDS	556,442	(300,510)	255,932

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted Funds				
General fund	827,196	89,180	9,451	925,827
Trustees Reserve	200,000	-	-	200,000
	<u>1,027,196</u>	89,180	9,451	<u>1,125,827</u>
Restricted Funds				
Fund relating to Restricted Grants	17,978	-	(9,451)	8,527
TOTAL FUNDS	<u>1,045,174</u>	89,180	-	<u>1,134,354</u>

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

	Incomin rg esource s £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,003	(212,823)	89,180
TOTAL FUNDS	<u>302,003</u>	<u>(212,823)</u>	89,180

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

	At 1/4/17 £	Netmovement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	827,196	345,112	17,978	1,190,286
Trustees Reserve	200,000	-	-	200,000

Restricted funds				
Fund relating to Restricted Grants	17,978	-	(17,978)	-
TOTAL FUNDS	1,045,174	345,112	-	1,390,286

- 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	858,445	(513,333)	345,112
TOTAL FUNDS	858,445	(513,333)	345,112

Designated Funds

The Trustees Reserve has been maintained at £200,000, reflecting approximately one years' running costs, to provide a safeguard against sustained loss of donations income and/or unforeseen major items of expenditure.

- RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2019.

31/3/19	31/3/18
£	£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	43,414	47,868
Gift aid	8,403	1,290
Legacies	338,412	95,748
Grants	42,254	38,478
Membership subscriptions	997	975
Fund matching	750	750
Street collections	1,524	6,577
Bag packs	9,204	6,133
Jenny Whitfield cards	6,303	5,350
Collecting boxes	6,573	6,665
Funeral collections	5,332	-
	463,166	209,834

Other trading activities		
Fundraising events	17,176	18,014
Shop income	42,975	36,216
Sponsorships	960	220
Social lotteries	2,300	2,989
	<hr/>	<hr/>
	63,411	57,439
 Investment income		
Rents received	7,282	7,282
Deposit account interest	1,288	935
	<hr/>	<hr/>
	8,570	8,217
 Charitable activities		
Animal fees - dogs	6,500	
Animal fees - cats	7,483	
Animal fees - kittens	4,380	
Animal fees - other	680	
Merchandise	1,376	
Donated Goods	12	
Dog/Cat Food Sales	864	
	<hr/>	
	21,295	
	<hr/>	
Total incoming resources	556,442	

EXPENDITURE

This page does not form part of the statutory financial statements

	31/3/19	31/3/18
	£	£
Charitable activities		
Staff Training	595	1,513
Dog Training	3,190	-
Clothing	511	-
Room Hire/Consumables	448	2,377
Animal food & supplies Cat food	2,693	2,783
Dog food	6,603	4,095
Cat litter	2,497	1,752
Other food	453	9
Non-food consumables	926	499
Veterinary costs	31,820	36,041

Micro chipping	960	367
	<hr/>	<hr/>
	50,696	49,436
Support costs		
Management		
Wages	127,516	57,942
Social security	5,656	6,658
Pensions	670	410
Hire of plant and machinery	3,792	3,917
Equipment Leasing	4,171	-
Rates and water	7,081	2,899
Insurance	4,106	4,353
Light and heat	10,980	14,014
Telephone	3,163	1,988
Postage and stationery	1,429	1,835
Advertising	1,480	4,232
Sundries	743	644
Subscription	579	185
Repairs and renewals	8,497	15,368
Cleaning and waste disposal	2,373	2,686
Health and safety	1,333	-
Consumables	531	375
Travelling	348	161
Motor expenses	1,502	1,486
Room hire - meetings	143	-
Freehold property	12,591	12,843
Improvements to property	8,249	7,825
Plant and machinery	2,672	1,020
Fixtures and fittings	1,684	1,695
Motor vehicles	1,153	1,537
Computer equipment	162	92
	<hr/>	<hr/>
	212,604	144,165
Finance		
Bank charges	955	1,116
Bank loan interest	3,160	6,130
	<hr/>	<hr/>
	4,115	7,246

This page does not form part of the statutory financial statements

	31/3/19	31/3/18
	£	£
Shop		
Rent	6,500	6,500
Rates and water	277	264
Insurance	398	373
Light and heat	1,216	1,112

Telephone	529	677
Repairs and maintenance	2,026	40
	10,946	8,966
Governance costs		
Accountancy and legal fees	22,149	3,010
Total resources expended	300,510	212,823
Net income	255,932	

This page does not form part of the statutory financial statements