

SIGNED

Charity registration number 101099

ALMOST HOME ANIMAL RESCUE N.I.
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ALMOST HOME ANIMAL RESCUE N.I.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs K Matthews
Mr I Matthews
Mrs E Walker

Charity number

101099

Principal address

6 Grovehill Road
Moir
Craigavon
Co Armagh
BT67 0PW

Independent examiner

GMcG Lisburn
Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

ALMOST HOME ANIMAL RESCUE N.I.

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ALMOST HOME ANIMAL RESCUE N.I.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The organisation rescues, provides shelter, and works to rehome abandoned companion animals in Northern Ireland. It also endeavours to educate members of the public on how to correctly treat their animals.

The organisation will rescue and rehome stray or abandoned pets. This will give the public the opportunity to rescue an animal and give them a new home. It will also educate the public on the correct treatment of animals. The evidence of this will be seen in a reduced number of animals destroyed in council pounds in Northern Ireland. The local councils responsible for animal welfare will have their costs reduced and this will have a commensurate affect on the rates. This will therefore benefit ratepayers. There is no private benefit for any of the trustees. We do not anticipate any harm befalling the public from the activities of the charity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

We are a voluntary run rescue with no paid staff. Our aim is to take in, care for and re-home stray and unwanted animals at our shelter in Moira. This is laid down in the constitution under which we operate and we became a registered charity on 18th March 2015.

These animals may be from local council pounds which results in a reduction in the numbers of dogs being euthanized at council expense. They may also come through animal welfare cases where animals are being abused and neglected. We also provide a lifeline to members of the public, who, through no fault of their own, may have to surrender their much loved pets. We always keep in touch with these people and let them know when their pet has been successfully rehomed. In the current year, we have rehomed around 920 animals, mainly cats and dogs, but rabbits, birds, pigs, snakes, and ferrets have also been included. Because of Covid, physical home visits have been put on hold, but are now carried out by video call – so far this seems to be working well. Any potential adopter who is not happy with or cannot manage a video call will be offered a home visit. Beneficiaries of our work are residents who may live anywhere in Northern Ireland.

We aim to educate the public in matters pertaining to animal welfare and the care and treatment of animals. We actively encourage spaying and neutering of pets – this helps to reduce the numbers of stray and unwanted animals. Sadly this year we have seen ever increasing numbers of unwanted dogs, cats and kittens and a big increase in the numbers of animals needing our help because of welfare/abuse issues.

We advise on the importance of cleaning up after your pet, thus reducing the amount of time and money being spent cleaning up dog fouling in our parks and on our pavements. A further benefit flowing from our work is in the support given to local businesses e.g. veterinary practices, animal food suppliers and suppliers of cleaning equipment materials. This is incidental but necessary for the welfare of the animals in our care and the upkeep of the shelter.

Achievements and performance

Our fundraising efforts were difficult this year due to Covid. With good practices in place, we still managed to hold 2 street collections raising just over £2,000. We were also invited to collect in 2 local supermarkets which raised almost £900. Our volunteers stepped up as always and the fundraising team worked very hard despite difficult circumstances. They organised the printing of a calendar, raised sponsorship from local businesses to cover the printing costs and sold all 500 copies, held a Santa Paws event and some of the volunteers held raffles – altogether this raised around £6000. We held a very successful Meet & Greet in a local park – we met up with a lot of our dogs with their new owners and met a lot of folks who went on to adopt from us. Our supporters continue to show amazing generosity and support for our work.

ALMOST HOME ANIMAL RESCUE N.I.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Main achievements

Heather House

Our residents in Heather House, our retirement home, continue to thrive and are much loved and cared for by their own team of volunteers. A new ceiling was added to the house to ensure no heat escaped – the materials were provided by Almost Home and the work was carried out by our amazing team of volunteers.

Our vet calls with them on a weekly basis, more often if required. Sadly we have lost a few little souls this year, but we always aim to have somebody with them when they pass. They are then cremated and their ashes scattered in the memory garden which is not far from Heather House.

Payment is made to Pet's Farewell which is a company owned and managed by 2 of our trustees, Karen and Ian Matthews. They charge Almost Home a nominal fee for this service – it is invoiced to the charity and paid by bank transfer. In the year ending March 2023 we paid them a total of £1,224.

The ongoing sponsorship of the residents and the House itself continue to be very successful. We have been able to invite sponsors to meet their dogs/visit Heather House – these events are enjoyed by both the sponsors and the animals.

Mother and Baby Unit

This unit continues to be full – we have had some 63 litters of puppies through the doors this year – thankfully all have thrived and gone on to find new homes.

Throughout all the work we carry out, we adhere to the rules of the Northern Ireland Charity Commission with regard to running a charity, and also ensure that no harm is caused to any person as a result of any activity carried out by Almost Home Animal Rescue.

We have several other units – the cattery, spay & neuter unit and the main kennel block – all have their own team lead and their own volunteers. We have improved some of the outside runs and bought new crates for the dogs that need to be on cage rest because of either illness or injury.

Financial review

The results are set out in detail on pages 6 to 12. The organisation returned net incoming resources for the year of £156,477 (2022: £190,650) leaving unrestricted funds of £726,360 (2022: £569,88). The unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise and fulfill legal obligations of the charity in the event that current levels of income are not maintained.

The trustees have agreed to designate funds at the year end of £55,000 for various projects.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

As stated above, we have ended the year in a very healthy financial position.

Proposed building and repair works will cost approximately £75,000 - £80,000, therefore the trustees have agreed to designate funds of £55,000 towards these costs.

We always have to ensure we have enough funds to pay for the care of our special needs animals, some of which are very costly and to have enough money to cover any emergency which should arise, thankfully we have very generous supporters and we hope to commence the work during the next financial year.

ALMOST HOME ANIMAL RESCUE N.I.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

We have a lot of plans for the future, the main ones being a new laundry facility/utility room and a new outside secure off lead area. We carried out some maintenance on our memory garden but hope to enlarge and improve this area.

Structure, governance and management

The organisation is governed by its Constitution. The organisation is not for profit and unincorporated.

The organisation is governed by its Board of Trustees who meet regularly.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs K Matthews

Mr I Matthews

Mrs E Walker

Mrs A McCalmont

(Resigned 31 May 2022)

Mrs C McCleary

(Resigned 31 July 2022)

None of the trustees has any beneficial interest in the charity.

We currently have 3 trustees who are responsible for the overall decisions made at the shelter. We also have a committee of 8 people who oversee the day to day running of the shelter – each unit within the shelter has its own team leader and they liaise with the volunteers in each area. Some 220 volunteers have been recruited and trained and without their hard work it would be impossible to function.

We are very proud of the fact that the rescue is run on a completely voluntary basis, so that any money we receive is spent totally on the animals in our care and the running costs of the shelter.

We have held 7 committee meetings during the year and a meeting can be quickly arranged if any matters arise which need urgent discussion.

The trustees' report was approved by the Board of Trustees.

E Walker

Mrs E Walker

Trustee

Date: *15/10/24*

ALMOST HOME ANIMAL RESCUE N.I.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALMOST HOME ANIMAL RESCUE N.I.

We report to the trustees on our examination of the financial statements of Almost Home Animal Rescue N.I. (the charity) for the year ended 31 March 2023.

Respective responsibilities of trustees and examiner

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 that accounting records were not kept in accordance with section 63 of the Charities Act; or
- 2 that the accounts do not accord with those accounting records; or
- 3 that the accounts do not comply with the accounting requirements of the Charities Act; or
- 4 that there is further information needed for a proper understanding of the accounts to be reached.

ALMOST HOME ANIMAL RESCUE N.I.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF ALMOST HOME ANIMAL RESCUE N.I.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

GMcG Lisburn
GMcG Lisburn

Chartered Accountants
Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: *15/01/24*.

ALMOST HOME ANIMAL RESCUE N.I.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income from:</u>			
Charitable activities	2	413,413	375,032
Investments	3	319	137
Total income		<u>413,732</u>	<u>375,169</u>
<u>Expenditure on:</u>			
Charitable activities	4	<u>257,255</u>	<u>184,519</u>
Net income for the year/ Net movement in funds		156,477	190,650
Fund balances at 1 April 2022		<u>569,883</u>	<u>379,233</u>
Fund balances at 31 March 2023		<u><u>726,360</u></u>	<u><u>569,883</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALMOST HOME ANIMAL RESCUE N.I.

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		157,664		144,071
Current assets					
Debtors	9	26,050		9,000	
Cash at bank and in hand		556,567		433,630	
		582,617		442,630	
Creditors: amounts falling due within one year	10	(13,921)		(16,818)	
Net current assets			568,696		425,812
Total assets less current liabilities			726,360		569,883
Income funds					
<u>Unrestricted funds</u>					
Designated funds	11	55,000		-	
General unrestricted funds		671,360		569,883	
			726,360		569,883
			726,360		569,883

The financial statements were approved by the Trustees, authorised for issue on 15/01/24, and signed on their behalf by:

E Walker
Mrs E Walker
Trustee

ALMOST HOME ANIMAL RESCUE N.I.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Almost Home Animal Rescue N.I. is an unincorporated charity registered with the Charity Commission in Northern Ireland. The principal office is 6 Grovehill Road, Moira, Craigavon, Co. Armagh, BT67 0PW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

ALMOST HOME ANIMAL RESCUE N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ALMOST HOME ANIMAL RESCUE N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Income from charitable activities	413,413	375,032

3 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	319	137

4 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Vet fees	165,114	99,915
Admin expenses	2,521	1,870
Premises expenses	17,960	16,528
Motor expenses	4,167	3,687
Cleaning	5,929	6,062
Fundraising expenses	4,414	2,011
Bank and paypal charges	3,487	3,468
Animal supplies	46,337	48,168
Depreciation	5,231	3,272
Sundry expenses	295	538
Accountancy fees	1,800	2,100
Profit on disposal of fixed assets	-	(3,100)
	257,255	184,519
	257,255	184,519

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

ALMOST HOME ANIMAL RESCUE N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Tangible fixed assets

	Freehold land and buildings £	Motor vehicles £	Total £
Cost			
At 1 April 2022	184,739	5,800	190,539
Additions	18,824	-	18,824
At 31 March 2023	203,563	5,800	209,363
Depreciation and impairment			
At 1 April 2022	42,895	3,573	46,468
Depreciation charged in the year	4,071	1,160	5,231
At 31 March 2023	46,966	4,733	51,699
Carrying amount			
At 31 March 2023	156,597	1,067	157,664
At 31 March 2022	141,844	2,227	144,071

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	26,050	9,000

ALMOST HOME ANIMAL RESCUE N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	12,121	15,018
Accruals and deferred income	1,800	1,800
	<u>13,921</u>	<u>16,818</u>

11 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources £	Balance at 1 April 2022 £	Incoming resources £	Balance at 31 March 2023 £
Provision of new laundry room	-	-	30,000	30,000
Off lead area	-	-	10,000	10,000
Benny's Barn repairs	-	-	7,000	7,000
Sensory garden for Heather House	-	-	5,000	5,000
New wash room facilities	-	-	3,000	3,000
	<u>-</u>	<u>-</u>	<u>55,000</u>	<u>55,000</u>

The trustees have agreed to designate funds at the year end for various building and repair projects required to the premises.

12 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).