

Charity registration number 101099

ALMOST HOME ANIMAL RESCUE N.I.
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ALMOST HOME ANIMAL RESCUE N.I.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K Matthews Mr I Matthews Mrs E Walker Mrs H Jarvis	(Appointed 10 October 2024)
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 Down 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 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 1,125 animals, mainly cats and dogs, but rabbits, birds, pigs, snakes, and ferrets have also been included. Because of Covid, physical home visits had been put on hold, and were carried out by video call – this seemed to work well so we have carried on in this manner. 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 our highest ever numbers of unwanted dogs, cats and kittens and a big increase in the numbers of animals needing our help because of welfare/abuse issues. The shelter is full to capacity and it is heart-breaking to be unable to offer help in some cases.

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

At Almost Home, we have a fantastic fundraising team who go over and above in terms of giving up their time to organise events to raise funds for the rescue – this is after having given up their time to complete several shifts with the animals each week. Several events were held throughout the year, the highlight being a gala ball held at the Crowne Plaza Hotel to celebrate the 10th anniversary of the shelter. Local businesses donated prizes for our auction and the ball was attended by over 100 people. Throughout the year we also held our popular Meet and Greet, a pub quiz, a sponsored doggie walk and sold our usual very popular calendars and our now renowned Santa Paws event.

ALMOST HOME ANIMAL RESCUE N.I.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Main achievements

Heather House

Our older residents continue to thrive in the wonderful environment within Heather House, loved and cared for (and thoroughly spoilt by) their own team of volunteers. They have vet visits each week, their own personal groomers and this year have enjoyed several trips to local dog parks in the company of their slaves!

The ongoing sponsorship of Heather House goes from strength to strength – the admin for this is undertaken by 2 of the volunteers. They also arrange open days for sponsors to come and meet some of the residents.

Sadly, as is to be expected, we have lost a few residents this year – they are always treated with dignity and as far as is possible, they are never alone as they pass over to Rainbow Bridge – they are privately cremated.

Payment is made to Pet's Farewell for this service – the business is owned and managed by two of our trustees, Karen and Ian Matthews. They charge the rescue a nominal fee which is invoiced to the charity and paid by bank transfer. In the year ending 31st March 2024 they were paid a total of £1,105.

Mother and Baby Unit

This unit continues to be full – we have had some 67 litters of puppies through the doors this year. We had 16 mothers who gave birth in the unit – mainly animals who had been removed because of welfare issues and sadly we had several litters where mum died and the babies were left - 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.

Cattery

Our cattery continues to be full with vast amounts of cats and kittens being handed in as found, abandoned or just not wanted! The unit has its own team lead and team of volunteers. In the current year over 200 cats and kittens were rehomed.

We have several other units – the 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. We have created a new area for the pigs and are currently in the process of buying a pig ark for them and fencing off the area more securely.

Financial review

The results are set out in detail on pages 6 to 14. The organisation returned net incoming resources for the year of £128,098 (2023: £156,477) leaving unrestricted funds of £854,458 (2023: £726,360). 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.

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.

The trustees have designated £605,000 (2023 - £55,000) out of unrestricted funds, for various building and repair works for improvement to the premises. 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 2024

Plans for future periods

We have a lot of plans for the future. Sadly at present there are some ongoing legalities concerning the land on which the rescue sits but hopefully in the not too distant future this will be resolved and we can get on with all our improvements.

In the meantime, we carry on caring for all our residents – they are well fed, exercised and loved until such times as they are not 'Almost Home' but forever home.

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 H Jarvis

(Appointed 10 October 2024)

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

We currently have 4 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 6 committee meetings during the year and a meeting can be quickly arranged if any matters arise.

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

E Walker

Mrs E Walker

Trustee

Date: *23/1/25*

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 2024.

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

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

Dated: 

ALMOST HOME ANIMAL RESCUE N.I.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities	2	441,845	408,076
Other trading activities	3	15,275	5,337
Investments	4	1,897	319
		<u>459,017</u>	<u>413,732</u>
Total income		<u>459,017</u>	<u>413,732</u>
Expenditure on:			
Raising funds	5	11,071	4,414
Charitable activities	6	319,848	252,841
		<u>330,919</u>	<u>257,255</u>
Total expenditure		<u>330,919</u>	<u>257,255</u>
Net income and movement in funds		128,098	156,477
Reconciliation of funds:			
Fund balances at 1 April 2023		726,360	569,883
Fund balances at 31 March 2024		<u>854,458</u>	<u>726,360</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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		173,595		157,664
Current assets					
Debtors	11	36,542		26,050	
Cash at bank and in hand		693,692		556,567	
		<u>730,234</u>		<u>582,617</u>	
Creditors: amounts falling due within one year	12	(49,371)		(13,921)	
Net current assets			680,863		568,696
Total assets less current liabilities			<u>854,458</u>		<u>726,360</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	13	605,000		55,000	
General unrestricted funds		<u>249,458</u>		<u>671,360</u>	
			854,458		726,360
			<u>854,458</u>		<u>726,360</u>

The financial statements were approved by the Trustees, authorised for issue on 23/1/25 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 2024

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 or grantors 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 2024

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
Computers	20% reducing balance
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 2024

2 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Income from charitable activities	441,845	408,076

3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	15,275	5,337

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,897	319

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	11,071	4,414

ALMOST HOME ANIMAL RESCUE N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Vet fees	206,615	165,114
Admin expenses	2,517	2,521
Premises expenses	26,826	17,960
Motor expenses	3,293	4,167
Cleaning	16,232	5,929
Bank and paypal charges	3,746	3,487
Animal supplies	52,286	46,337
Depreciation	4,782	5,231
Sundry expenses	284	295
Accountancy fees	2,200	1,800
Loss on disposal of fixed assets	1,067	-
	<u>319,848</u>	<u>252,841</u>
Analysis by fund		
Unrestricted funds	<u>319,848</u>	<u>252,841</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

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

9 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.

ALMOST HOME ANIMAL RESCUE N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

	Freehold land and buildings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2023	203,563	-	5,800	209,363
Additions	20,252	1,529	-	21,781
Disposals	-	-	(5,800)	(5,800)
	<u>223,815</u>	<u>1,529</u>	<u>-</u>	<u>225,344</u>
At 31 March 2024	223,815	1,529	-	225,344
Depreciation and impairment				
At 1 April 2023	46,967	-	4,733	51,700
Depreciation charged in the year	4,476	306	-	4,782
Eliminated in respect of disposals	-	-	(4,733)	(4,733)
	<u>51,443</u>	<u>306</u>	<u>-</u>	<u>51,749</u>
At 31 March 2024	51,443	306	-	51,749
Carrying amount				
At 31 March 2024	172,372	1,223	-	173,595
	<u>172,372</u>	<u>1,223</u>	<u>-</u>	<u>173,595</u>
At 31 March 2023	156,597	-	1,067	157,664
	<u>156,597</u>	<u>-</u>	<u>1,067</u>	<u>157,664</u>

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	36,542	26,050
	<u>36,542</u>	<u>26,050</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	47,411	12,121
Accruals and deferred income	1,960	1,800
	<u>49,371</u>	<u>13,921</u>

ALMOST HOME ANIMAL RESCUE N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
<u>Designated funds:</u>						
Provision of new laundry room	30,000	-	-	-	-	30,000
Off lead area	10,000	-	-	-	-	10,000
Benny's Barn repairs	7,000	-	-	5,000	-	12,000
Sensory garden for Heather House	5,000	-	-	-	-	5,000
New wash room facilities	3,000	-	-	-	-	3,000
Land & building improvements	-	-	-	545,000	-	545,000
General funds	671,360	459,017	(330,919)	(550,000)	-	249,458
	<u>726,360</u>	<u>459,017</u>	<u>(330,919)</u>	<u>-</u>	<u>-</u>	<u>854,458</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
<u>Designated funds:</u>						
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
General funds	569,883	358,732	(257,255)	-	-	671,360
	<u>569,883</u>	<u>413,732</u>	<u>(257,255)</u>	<u>-</u>	<u>-</u>	<u>726,360</u>

The trustees have agreed to designate funds at the year end totalling £605,000 (2023 - £55,000) for various building and repair projects required to the premises.

ALMOST HOME ANIMAL RESCUE N.I.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Related party transactions

Pets Farewell, Pet and Horse Crematorium is a business in Northern Ireland which is owned and managed by Ian and Karen Matthews, who are trustees of the charity. During the year, the charity made payments of £1,105 (2023 - £1,224) to Pets Farewell.

