

Crosskennan Lane Animal Sanctuary

Northern Ireland · Charity number 104028

Details

Known as	CLAS
Status	Received
Registered	2015-12-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
Crosskennan Lane Animal Sanctuary
26 Crosskennan Lane
Antrim
Bt41 2qy
BT41 2QY

Phone 028 9446 5384

Email crosskennan@hotmail.co.uk

Website www.crosskennanlane.co.uk

Activities

Purposes: To relieve the suffering and distress of animals in need of care and protection by reason of sickness, neglect or maltreatment by establishing and maintaining a sanctuary for such animals. To advance the education of the general public in the proper care of animals.

What the charity does: The advancement of education, The advancement of animal welfare

How the charity works: Animal welfare, Education/training

Who the charity helps: General public, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£292,156	£316,275	£-8,524	5

Trustees

Name	Role	Appointed
Lyn Friel		
Miss Carol Workman		
Miss Frances Patterson		
Mrs Phyllis Ross		
Ms Janice Watt		

Crosskennan Lane Animal Sanctuary

Northern Ireland - Charity number 104028

Accounts

CROSSKENNAN LANE ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2025

Income and expenditure account

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
INCOME FROM:					
Charitable activities:					
Legacies	3	-	23,784	23,784	24,166
General donations and sponsorship		-	239,532	239,532	213,242
Grants	4	-	14,787	14,787	8,731
Fundraising		-	13,358	13,358	15,718
Investment income		-	695	695	161
TOTAL INCOME		-	292,156	292,156	262,018
EXPENDITURE ON:					
Charitable activities					
Animal welfare		-	259,123	259,123	244,593
Establishment costs		-	48,212	48,212	50,217
Fundraising and publicity		-	1,820	1,820	4,151
Administration		-	7,120	7,120	5,254
TOTAL EXPENDITURE		-	316,275	316,275	304,215
NET MOVEMENT FOR THE YEAR		-	(24,119)	(24,119)	(42,197)
Reconciliation of funds:					
OPENING FUNDS		24,326	66,085	90,411	132,608
Transfers		(24,326)	24,326	-	-
CLOSING FUNDS		-	66,292	66,292	90,411

All of the activities of the organisation are classed as continuing.

The organisation has no recognised gains or losses other than those stated in the above Statement of Financial Activities.

CROSSKENNAN LANE ANIMAL SANCTUARY

BALANCE SHEET AT 31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS	7	43,580	52,833
		-----	-----
CURRENT ASSETS			
Debtors	8	20,018	14,633
Bank balances		11,166	33,296
Cash balance		52	25
		-----	-----
		31,236	47,954
		-----	-----
CURRENT LIABILITIES			
Creditors and accruals	9	8,524	10,376
		-----	-----
NET CURRENT ASSETS		22,712	37,578
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		66,292	90,411
		=====	=====
CAPITAL AND RESERVES			
Restricted Reserves	10	-	24,326
Unrestricted reserves	10	66,292	66,085
		-----	-----
		66,292	90,411
		=====	=====

The Accounts set out on pages 5 to 10 were approved for issue by the committee on 2nd March 2026 and signed on its behalf by:

E Friel
Chairperson



P Ross
Treasurer

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS **YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (2015).

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost together with any incidental costs of acquisition.

Depreciation is calculated to write off the cost, less their estimated residual value, of fixed assets over their expected useful economic lives at the following rates:

Buildings:	6.6%	Straight line
Motor vehicles	20.0%	Straight line
Plant and equipment	10.0% & 25%	Straight line

Grants

Grants in respect of revenue expenditure are credited to the income and expenditure account in the year they are received unless specifically relating to future expenditure, in which case they are deferred.

Capital grants are credited to income and expenditure account and subsequently transferred to the Capital Fund. Transfers from this fund are then made to the General Fund at the same rate and on the same basis as depreciation is charged on the assets to which the grants relate.

Legacies

Legacies are credited to the income and expenditure account at the earlier of the confirmation of the amount receivable and the amount being received.

Donations

Donations are credited to the income and expenditure account in the year in which they are received. Donations for capital purposes are similarly treated and subsequently transferred to the Capital Fund. Transfers from this fund are then made to the General Fund at the same rate as depreciation is charged on the assets to which the donations relate.

2. GOING CONCERN

The management committee has reviewed the resources available and believe that the organisation has sufficient resources and creditor support to continue in operational existence for the foreseeable future. Accordingly the organisation continues to adopt the going concern basis in preparing the accounts.

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS YEAR ENDED 31 MARCH 2025

3. LEGACIES

During the year the undernoted legacies were received:-

	Restricted	Unrestricted	2025	2024
	£	£	Total	Total
			£	£
Estate of Brian Morrison, dec'd	-	13,784	13,784	24,166
Estate of Colin McMullan, dec'd	-	10,000	10,000	-
	-----	-----	-----	-----
	-	23,784	23,784	24,166
	=====	=====	=====	=====
2024	-	24,166		24,166
	=====	=====		=====

4. GRANTS

	Restricted	Unrestricted	2025	2024
	£	£	Total	Total
			£	£
Antrim & Newtownabbey B C	-	3,787	3,787	3,731
Enkalon Foundation	-	2,000	2,000	-
Elise Pilkington Trust	-	9,000	9,000	-
Petplan	-	-	-	5,000
	-----	-----	-----	-----
	-	14,787	14,787	8,731
	=====	=====	=====	=====
2024	-	8,731		8,731
	=====	=====		=====

5. TAXATION

The Sanctuary is recognised by the Inland Revenue as a charity, reference number XR 16305 and no provision for taxation is therefore considered necessary.

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

6. COMMITTEE MEMBERS' EMOLUMENTS

One committee member received emoluments of £1,370 (2024: £1,260) for providing specialist services and one committee member received £600 (2024: £600) for providing event facilitation services. No other committee members received any emoluments or expenses. A relative of a committee member received payroll remuneration of £7,801 (2024: £10,482).

7. FIXED ASSETS

	Leasehold Buildings	Plant & equip	Motor vehicle	Total
	£	£	£	£
Cost				
At 1 April 24	341,250	45,279	12,850	399,379
Additions	-	-	-	-
Disposals	-	-	-	-
	-----	-----	-----	-----
At 31 March 2025	341,250	45,279	12,850	399,379
	-----	-----	-----	-----
Depreciation				
At 1 April 2024	304,157	30,789	11,600	346,546
Provision for the year	7,331	1,672	250	9,023
Eliminated on disposal	-	-	-	-
	-----	-----	-----	-----
At 31 March 2025	311,488	32,461	11,850	355,799
	-----	-----	-----	-----
NET BOOK VALUE				
At 31 March 2025	29,762	12,818	1,000	43,580
	=====	=====	=====	=====
At 31 March 2024	37,093	14,490	1,250	52,833
	=====	=====	=====	=====

8. DEBTORS

	2025	2024
	£	£
Gift Aid tax due	20,018	14,433
Prepayments	-	200
	-----	-----
	20,018	14,633
	-----	-----

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS YEAR ENDED 31 MARCH 2025

9. CREDITORS

	2025	2024
	£	£
Creditors	6,952	9,179
Accruals	1,572	1,197
	<u>8,524</u>	<u>10,376</u>

10. RESERVES

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
RESTRICTED:					
General Fund	24,326	-	-	(24,326)	-
	<u>24,326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2024	24,326	-	-	-	24,326
	<u>24,326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,326</u>
UNRESTRICTED:					
General Fund	66,085	292,156	(316,275)	24,326	66,292
	<u>66,085</u>	<u>292,156</u>	<u>(316,275)</u>	<u>24,326</u>	<u>66,292</u>
2024	123,903	223,244	(281,062)	-	66,085
	<u>123,903</u>	<u>223,244</u>	<u>(281,062)</u>	<u>-</u>	<u>66,085</u>

Restricted General Fund:

The monies in this fund had originally been raised to purchase land, however no suitable or convenient land has become available. Consequently the trustees sought and obtained approval from the major donors to utilise the fund for general charitable purposes.

11. RELATED PARTIES

The Sanctuary leases the premises it occupies from a committee member on a 'rent, if demanded' basis. The lease, which expired on 30 November 2024, was extended, on the same terms, until 31 March 2028.

During the year a committee member made a donation of £42,056 (2024, £Nil) and another committee member made a donation of £4,000 (2024, £3,000) for general charitable purposes.

Crosskennan Lane Animal Sanctuary

Northern Ireland - Charity number 104028

Accounts

CROSSKENNAN LANE ANIMAL SANCTUARY

Registered with the Charity Commission of Northern Ireland NIC104028

IR Charity No. XR16305

REPORT & FINANCIAL STATEMENTS

Year ended 31 March 2024

CROSSKENNAN LANE ANIMAL SANCTUARY

REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY REG NO. – NIC104028

COMMITTEE MEMBERS (& CHARITY TRUSTEES)

Evelyn Friel	(Chairperson)	
Janice Watt	(Vice-Chairperson)	
Phyllis Ross	(Hon Treasurer)	
Frances Patterson	(Hon Secretary)	
Carol Workman		
Cynthia Kilpatrick		<i>(resigned July 2024)</i>

BUSINESS ADDRESS

26 Crosskennan Lane
Ballynoe
Antrim
Co. Antrim
BT41 2QY

BANKERS

Danske Bank Ltd
42 High Street
Antrim
Co Antrim
BT41 4AP

INDEPENDENT EXAMINER

S J Givan FCA
KOIOS NAVIG Ltd
Chartered Accountants
7 Delamount
5 Dundela Park
Belfast
BT4 1PH

CROSSKENNAN LANE ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2024

Income and expenditure account

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
INCOME FROM:					
Charitable activities:					
Legacies	3	-	24,166	24,166	39,839
General donations and sponsorship		-	213,242	213,242	160,512
Grants	4	-	8,731	8,731	16,500
Fundraising		-	15,718	15,718	6,159
Investment income		-	161	161	234
TOTAL INCOME		-	262,018	262,018	223,244
EXPENDITURE ON:					
Charitable activities					
Animal welfare		-	244,593	244,593	234,777
Establishment costs		-	50,217	50,217	46,101
Fundraising and publicity		-	4,151	4,151	7,219
Administration		-	5,254	5,254	6,378
TOTAL EXPENDITURE		-	304,215	304,215	294,475
NET MOVEMENT FOR THE YEAR		-	(42,197)	(42,197)	(71,231)
Reconciliation of funds:					
OPENING FUNDS		24,326	108,282	132,608	203,839
CLOSING FUNDS		24,326	66,085	90,411	132,608

All of the activities of the organisation are classed as continuing.

The organisation has no recognised gains or losses other than those stated in the above Statement of Financial Activities.

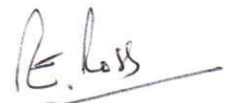
CROSSKENNAN LANE ANIMAL SANCTUARY

BALANCE SHEET AT 31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS	7	52,833	59,200
		-----	-----
CURRENT ASSETS			
Debtors	8	14,633	19,983
Bank balances		33,296	67,043
Cash balance		25	30
		-----	-----
		47,954	87,056
		-----	-----
CURRENT LIABILITIES			
Creditors and accruals	9	10,376	13,648
		-----	-----
NET CURRENT ASSETS		37,578	73,408
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		90,411	132,608
		=====	=====
CAPITAL AND RESERVES			
Restricted Reserves	10	24,326	24,326
Unrestricted reserves	10	66,085	108,282
		-----	-----
		90,411	132,608
		=====	=====

The Accounts set out on pages 5 to 10 were approved for issue by the committee on 5th December 2024 and signed on its behalf by:


E Friel
Chairperson


P Ross
Treasurer

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS **YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (2015).

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost together with any incidental costs of acquisition.

Depreciation is calculated to write off the cost, less their estimated residual value, of fixed assets over their expected useful economic lives at the following rates:

Buildings:	6.6%	Straight line
Motor vehicles	20.0%	Straight line
Plant and equipment	10.0% & 25%	Straight line

Grants

Grants in respect of revenue expenditure are credited to the income and expenditure account in the year they are received unless specifically relating to future expenditure, in which case they are deferred.

Capital grants are credited to income and expenditure account and subsequently transferred to the Capital Fund. Transfers from this fund are then made to the General Fund at the same rate and on the same basis as depreciation is charged on the assets to which the grants relate.

Legacies

Legacies are credited to the income and expenditure account at the earlier of the confirmation of the amount receivable and the amount being received.

Donations

Donations are credited to the income and expenditure account in the year in which they are received. Donations for capital purposes are similarly treated and subsequently transferred to the Capital Fund. Transfers from this fund are then made to the General Fund at the same rate as depreciation is charged on the assets to which the donations relate.

2. GOING CONCERN

The management committee has reviewed the resources available and believe that the organisation has sufficient resources and creditor support to continue in operational existence for the foreseeable future. Accordingly the organisation continues to adopt the going concern basis in preparing the accounts.

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS YEAR ENDED 31 MARCH 2024

3. LEGACIES

During the year the undernoted legacies were received:-

	Restricted	Unrestricted	2024	2023
	£	£	Total	Total
			£	£
Estate of Alice L Scattergood, dec'd	-	-	-	2,000
Estate of Margaret Smith, dec'd	-	-	-	32,839
Estate of David Hanna, dec'd	-	-	-	5,000
Estate of Brian Morrison, dec'd	-	24,166	24,166	-
	-----	-----	-----	-----
	-	24,166	24,166	39,839
	=====	=====	=====	=====
2023	-	39,839		39,839
	=====	=====		=====

4. GRANTS

	Restricted	Unrestricted	2024	2023
	£	£	Total	Total
			£	£
God's Way Trust	-	-	-	1,500
Antrim & Newtownabbey B C	-	3,731	3,731	7,500
Petplan	-	5,000	5,000	7,500
	-----	-----	-----	-----
	-	8,731	8,731	16,500
	=====	=====	=====	=====
2023	-	16,500		16,500
	=====	=====		=====

5. TAXATION

The Sanctuary is recognised by the Inland Revenue as a charity, reference number XR 16305 and no provision for taxation is therefore considered necessary.

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS YEAR ENDED 31 MARCH 2024

6. COMMITTEE MEMBERS' EMOLUMENTS

One committee member received emoluments of £1,260 (2023: £1,194) for providing specialist services and one committee member received £Nil (2023: £4,716) for providing office and administration services and £600 (2023: £Nil) for providing event facilitation services. No other committee members received any emoluments or expenses. A relative of a committee member received payroll remuneration of £10,482 (2023: £3,585).

7. FIXED ASSETS

	Leasehold Buildings	Plant & equip	Motor vehicle	Total
	£	£	£	£
Cost				
At 1 April 2023	341,250	37,765	12,850	391,865
Additions	-	13,674	-	13,674
Disposals	-	(6,160)	-	(6,160)
	-----	-----	-----	-----
At 31 March 2024	341,250	45,279	12,850	399,379
	-----	-----	-----	-----
Depreciation				
At 1 April 2023	288,828	32,487	11,350	332,665
Provision for the year	15,329	3,612	250	19,191
Eliminated on disposal	-	(5,310)	-	(5,310)
	-----	-----	-----	-----
At 31 March 2024	304,157	30,789	11,600	346,546
	-----	-----	-----	-----
NET BOOK VALUE				
At 31 March 2024	37,093	14,490	1,250	52,833
	=====	=====	=====	=====
At 31 March 2023	55,422	5,278	1,500	59,200
	=====	=====	=====	=====

8. DEBTORS

	2024	2023
	£	£
Gift Aid tax due	14,433	19,983
Prepayments	200	-
	-----	-----
	14,633	19,983
	-----	-----

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS YEAR ENDED 31 MARCH 2024

9. CREDITORS

	2024	2023
	£	£
Creditors	9,179	12,042
PAYE & NIC	-	920
Accruals	1,197	686
	<u>10,376</u>	<u>13,648</u>

10. RESERVES

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
RESTRICTED:					
General Fund	24,326	-	-	-	24,326
	<u>24,326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,326</u>
2023	37,739	-	(13,413)	-	24,326
	<u>37,739</u>	<u>-</u>	<u>(13,413)</u>	<u>-</u>	<u>24,326</u>
UNRESTRICTED:					
General Fund	100,365	262,018	(304,215)	7,917	66,085
Capital Fund	7,917	-	-	(7,917)	-
	<u>108,282</u>	<u>262,018</u>	<u>(304,215)</u>	<u>-</u>	<u>66,085</u>
2023	166,100	223,244	(281,062)	-	108,282
	<u>166,100</u>	<u>223,244</u>	<u>(281,062)</u>	<u>-</u>	<u>108,282</u>

Unrestricted General Fund:

This represents unrestricted accumulated surpluses.

Unrestricted Capital Fund:

This represents grants and donations, which are originally treated as restricted and become unrestricted once they have been fully utilised for the intended purpose.

All grants and donations above are transferred to General Fund at the same rate that depreciation is charged on the relevant assets.

11. RELATED PARTIES

The Sanctuary leases the premises it occupies from a committee member on a 'rent, if demanded' basis. The lease, which was due to expire on 30 November 2024, has been extended, on the same terms, until 31 March 2028.

Crosskennan Lane Animal Sanctuary

Northern Ireland - Charity number 104028

Annual report

CROSSKENNAN LANE ANIMAL SANCTUARY

TRUSTEES' REPORT

Year ended 31 March 2024

The management committee, who are also the Charity's Trustees, have pleasure in presenting their report and accounts for the year ended 31 March 2024.

PRINCIPAL ACTIVITIES AND OBJECTS

The principal activities are those of the relief of suffering and distress of animals in need of care and protection by reason of sickness, neglect or maltreatment by maintaining a sanctuary for such animals and the promotion of animal welfare issues for the public benefit through cross community initiatives, workshops, training days and publications.

GOVERNANCE

The organisation is governed by the management committee through the rules of its constitution.

REVIEW

The management committee regularly review the outcomes of our work to ensure that our aims, objectives and activities are focussed on the stated purposes. In so doing we refer to the Charity Commission for NI's guidance on public benefit. We are content that through our rescue and rehabilitation programme we are providing a public benefit by making it safer for the public from stray or roaming animals and through our workshops, publications etc we are helping educate the public in animal welfare. These are available to all. There is no harm flowing from the purposes of the charity and no private benefits ensue.

The committee is grateful for the continued support of the many individual sponsors and supporters without whom the organisation could not survive. We would also like to say a sincere thank you to our staff and volunteers for all their hard work and dedication.

Whilst the Sanctuary saw the overall income rise by 17.4% to £262,018 (compared to a fall of 17.5% in the previous year) our charitable activities expenditure increased by 5.0% to £294,810 (2023: £280,878). The main expenditure increase was in staffing costs (up 10.1% to £119,547), which was largely due to additional part-time staff being taken on due to a shortage of volunteers to carry out the day to day work of the Sanctuary. Our administration and fundraising costs remain low at 3.1% of all expenditure. We ended the year with an overall deficit of £42,197 (2023: deficit £71,231).

We continued our re-homing programme, including helping the public to find new homes for their animals when their circumstances have changed in a 'home to home' process which avoids additional stress on the animals.

CROSSKENAN LANE ANIMAL SANCTUARY

TRUSTEES' REPORT *(continued)*

Year ended 31 March 2024

FUTURE PLANS

In view of the difficult current financial climate the Committee will continue to use its best endeavours, within its financial constraints, to provide sanctuary for neglected and abandoned animals.

A continued appeal will be made for volunteers and we will continue to engage with schools, colleges, businesses, individuals, community groups and the public at large to further develop and promote our educational and training initiatives.

RISK MANAGEMENT

The Committee consider, on a regular basis, the reputational and financial risks that might arise and review the protocols and procedures in place to mitigate those risks.

RESERVES

At the year end free reserves were equivalent to less than one month's expenditure against a target figure of three months. The Committee continues to keep the reserves under regular review.

COMMITTEE MEMBERS' RESPONSIBILITIES

The committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation as at the end of the financial year and of the income and expenditure for the year then ended. In preparing the financial statements appropriate accounting policies have been used and consistently applied, reasonable and prudent judgements and estimates have been made and applicable accounting standards have been complied with, subject to any material departures disclosed and explained in the financial statements and the financial statements have been prepared on a going concern basis. The committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation. It is also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMITTEE OF MANAGEMENT

E Friel, J Watt, C Kilpatrick, F Patterson, P Ross and C Workman served throughout the year. C Kilpatrick resigned on 31 July 2024.

RESULTS

The deficit for the year was £42,197 compared with a deficit of £71,231 for the previous year.

By order of the committee



E Friel

Approved by the committee on 5th December 2024

Crosskennan Lane Animal Sanctuary

Northern Ireland - Charity number 104028

Annual return

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CROSSKENNAN LANE ANIMAL SANCTUARY

I report on the financial statements of the charity for the year ended 31 March 2024 which are set out on pages 5 to 10.

This report is made solely to the charity's Trustees, as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by the law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.

Respective Responsibilities of Trustees and Examiner

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

- Examine the financial statements
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)9b) of the Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined the charity's financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

Independent examiner's statement

I have completed my examination for the year ended 31st March 2024 and no matter has come to my attention which gives me reasonable cause to believe that, in any material respect

- 1) the requirements to keep accounting records and prepare accounts which accord with those accounting records have not been met and
- 2) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed:  Dated: 5th December 2024

S J Givan FCA
KOIOS NAVIG Ltd
Chartered Accountants
7 Delamont
5 Dundela Park
Belfast BT4 1PH

Crosskennan Lane Animal Sanctuary

Northern Ireland - Charity number 104028

Accounts

CROSSKENNAN LANE ANIMAL SANCTUARY

Registered with the Charity Commission of Northern Ireland NIC104028

IR Charity No. XR16305

REPORT & FINANCIAL STATEMENTS

Year ended 31 March 2023

CROSSKENNAN LANE ANIMAL SANCTUARY

REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY REG NO. – NIC104028

COMMITTEE MEMBERS (& CHARITY TRUSTEES)

Evelyn Friel	(Chairperson)
Janice Watt	(Vice-Chairperson)
Phyllis Ross	(Hon Treasurer)
Frances Patterson	(Hon Secretary)
Carol Workman	
Cynthia Kilpatrick	

BUSINESS ADDRESS

26 Crosskennan Lane
Ballynoe
Antrim
Co. Antrim
BT41 2QY

BANKERS

Danske Bank Ltd
42 High Street
Antrim
Co Antrim
BT41 4AP

INDEPENDENT EXAMINER

S J Givan FCA
KOIOS NAVIG Ltd
Chartered Accountants
7 Delamont
5 Dundela Park
Belfast
BT4 1PH

CROSSKENNAN LANE ANIMAL SANCTUARY

TRUSTEES' REPORT

Year ended 31 March 2023

The management committee, who are also the Charity's Trustees, have pleasure in presenting their report and accounts for the year ended 31 March 2023.

PRINCIPAL ACTIVITIES AND OBJECTS

The principal activities are those of the relief of suffering and distress of animals in need of care and protection by reason of sickness, neglect or maltreatment by maintaining a sanctuary for such animals and the promotion of animal welfare issues for the public benefit through cross community initiatives, workshops, training days and publications.

GOVERNANCE

The organisation is governed by the management committee through the rules of its constitution.

REVIEW

The management committee regularly review the outcomes of our work to ensure that our aims, objectives and activities are focussed on the stated purposes. In so doing we refer to the Charity Commission for NI's guidance on public benefit. We are content that through our rescue and rehabilitation programme we are providing a public benefit by making it safer for the public from stray or roaming animals and through our workshops, publications etc we are helping educate the public in animal welfare. These are available to all. There is no harm flowing from the purposes of the charity and no private benefits ensue.

The committee is grateful for the continued support of the many individual sponsors and supporters without whom the organisation could not survive. We would also like to say a sincere thank you to our staff and volunteers for all their hard work and dedication.

In a difficult financial year our overall income fell by 17.5% to £223,244 and our charitable activities expenditure increased by 7.0% to £280,878. The main expenditure increases were in staffing costs (up 14.3% to £108,520), feedstuff & bedding (up 31.1% to £78,069) and veterinary and medicine costs (up 14.3% to £38,773). Our administration and fundraising costs remain low at 4.6% of all expenditure. We ended the year with an overall deficit of £71,231 (2022: £3,195).

We continued our re-homing programme, including helping the public to find new homes for their animals when their circumstances have changed in a 'home to home' process which avoids additional stress on the animals.

CROSSKENAN LANE ANIMAL SANCTUARY

TRUSTEES' REPORT *(continued)*

Year ended 31 March 2023

FUTURE PLANS

In view of the significant deficit for 2022/23 and the likelihood of 2023/24 also proving to be financially challenging the Committee will be reviewing the amounts held in restricted funds (being donations to purchase agricultural land, however no suitable land is available, nor have sufficient funds for this purpose been raised) and reverting to the original donors with the aim of seeking their approval to use these funds for general charitable activities instead.

The Committee will use its best endeavours, within its financial constraints, to continue to provide sanctuary for neglected and abandoned animals.

A continued appeal will be made for volunteers and we will continue to engage with schools, colleges, businesses, individuals, community groups and the public at large to further develop and promote our educational and training initiatives.

RISK MANAGEMENT

The Committee consider, on a regular basis, the reputational and financial risks that might arise and review the protocols and procedures in place to mitigate those risks.

RESERVES

At the year end free reserves were equivalent to two month's expenditure against a target figure of three months. The Committee continues to keep the reserves under regular review.

COMMITTEE MEMBERS' RESPONSIBILITIES

The committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation as at the end of the financial year and of the income and expenditure for the year then ended. In preparing the financial statements appropriate accounting policies have been used and consistently applied, reasonable and prudent judgements and estimates have been made and applicable accounting standards have been complied with, subject to any material departures disclosed and explained in the financial statements and the financial statements have been prepared on a going concern basis. The committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation. It is also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

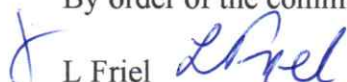
COMMITTEE OF MANAGEMENT

L Friel, J Watt, P Ross and C Workman served throughout the year. C Gregg and D Friel resigned on 15th December 2022. F Patterson and C Kilpatrick were appointed on 20th October 2023.

RESULTS

The deficit for the year was £71,231 compared with £3,195 for the previous year.

By order of the committee

 L Friel

Approved by the committee on 11th December 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CROSSKENNAN LANE ANIMAL SANCTUARY

I report on the financial statements of the charity for the year ended 31 March 2023 which are set out on pages 5 to 10.

This report is made solely to the charity's Trustees, as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by the law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.

Respective Responsibilities of Trustees and Examiner

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

- Examine the financial statements
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)9b) of the Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined the charity's financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

Independent examiner's statement

I have completed my examination for the year ended 31st March 2023 and no matter has come to my attention which gives me reasonable cause to believe that, in any material respect

- 1) the requirements to keep accounting records and prepare accounts which accord with those accounting records have not been met and
- 2) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed:



Dated: 11th December 2023

S J Givan FCA
KOIOS NAVIG Ltd
Chartered Accountants
7 Delamont
5 Dundela Park
Belfast BT4 1PH

CROSSKENNAN LANE ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023

Income and expenditure account

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
INCOME FROM:					
Charitable activities:					
Legacies	3	-	39,839	39,839	6,000
General donations and sponsorship		-	160,512	160,512	237,653
Grants	4	-	16,500	16,500	19,913
Fundraising		-	6,159	6,159	6,840
Investment income		-	234	234	160
TOTAL INCOME		-	223,244	223,244	270,566
EXPENDITURE ON:					
Charitable activities					
Animal welfare		13,413	221,364	234,777	194,982
Establishment costs			46,101	46,101	67,447
Fundraising and publicity		-	7,219	7,219	4,971
Administration		-	6,378	6,378	6,361
TOTAL EXPENDITURE		13,413	281,062	294,475	273,761
NET MOVEMENT FOR THE YEAR		(13,413)	(57,818)	(71,231)	(3,195)
Reconciliation of funds:					
OPENING FUNDS		37,739	166,100	203,839	207,034
CLOSING FUNDS		24,326	108,282	132,608	203,839

All of the activities of the organisation are classed as continuing.

The organisation has no recognised gains or losses other than those stated in the above Statement of Financial Activities.

CROSSKENNAN LANE ANIMAL SANCTUARY

BALANCE SHEET AT 31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS	7	59,200	77,494
		-----	-----
CURRENT ASSETS			
Debtors	8	19,983	26,268
Bank balances		67,043	107,483
Cash balance		30	52
		-----	-----
		87,056	133,803
		-----	-----
CURRENT LIABILITIES			
Creditors and accruals	9	13,648	7,458
		-----	-----
NET CURRENT ASSETS		73,408	126,345
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		132,608	203,839
		=====	=====
CAPITAL AND RESERVES			
Restricted Reserves	10	24,326	37,739
Unrestricted reserves	10	108,282	166,100
		-----	-----
		132,608	203,839
		=====	=====

The Accounts set out on pages 5 to 10 were approved for issue by the committee on 11th December 2023 and signed on its behalf by:



L Friel
Chairperson



P Ross
Treasurer

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS **YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (2015).

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost together with any incidental costs of acquisition.

Depreciation is calculated to write off the cost, less their estimated residual value, of fixed assets over their expected useful economic lives at the following rates:

Buildings:	6.6%	Straight line
Motor vehicles	20.0%	Straight line
Plant and equipment	10.0% & 25%	Straight line

Grants

Grants in respect of revenue expenditure are credited to the income and expenditure account in the year they are received unless specifically relating to future expenditure, in which case they are deferred.

Capital grants are credited to income and expenditure account and subsequently transferred to the Capital Fund. Transfers from this fund are then made to the General Fund at the same rate and on the same basis as depreciation is charged on the assets to which the grants relate.

Legacies

Legacies are credited to the income and expenditure account at the earlier of the confirmation of the amount receivable and the amount being received.

Donations

Donations are credited to the income and expenditure account in the year in which they are received. Donations for capital purposes are similarly treated and subsequently transferred to the Capital Fund. Transfers from this fund are then made to the General Fund at the same rate as depreciation is charged on the assets to which the donations relate.

2. GOING CONCERN

The management committee has reviewed the resources available and believe that the organisation has sufficient resources and creditor support to continue in operational existence for the foreseeable future. Accordingly the organisation continues to adopt the going concern basis in preparing the accounts.

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS YEAR ENDED 31 MARCH 2023

3. LEGACIES

During the year the undernoted legacies were received:-

	Restricted	Unrestricted	2023	2022
	£	£	Total	Total
			£	£
Estate of Kathy Townend, dec'd	-	-	-	5,000
Estate of Jean Renwick, dec'd	-	-	-	1,000
Estate of Alice L Scattergood, dec'd	-	2,000	2,000	-
Estate of Margaret Smith, dec'd	-	32,839	32,839	-
Estate of David Hanna, dec'd	-	5,000	5,000	-
	-----	-----	-----	-----
	-	39,839	39,839	6,000
	=====	=====	=====	=====
2022	-	6,000		6,000
	=====	=====		=====

4. GRANTS

	Restricted	Unrestricted	2023	2022
	£	£	Total	Total
			£	£
God's Way Trust	-	1,500	1,500	1,500
Support Adoption for Pets	-	-	-	13,413
Antrim & Newtownabbey B C	-	7,500	7,500	5,000
Petplan	-	7,500	7,500	-
	-----	-----	-----	-----
	-	16,500	16,500	19,913
	=====	=====	=====	=====
2022	13,413	6,500		19,913
	=====	=====		=====

5. TAXATION

The Sanctuary is recognised by the Inland Revenue as a charity, reference number XR 16305 and no provision for taxation is therefore considered necessary.

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS YEAR ENDED 31 MARCH 2023

6. COMMITTEE MEMBERS' EMOLUMENTS

One committee member received emoluments of £1,194 (2022: £1,184) for providing specialist services, one committee member received £4,716 (2022: £3,885) for providing office and administration services and one committee member received payroll remuneration of £7,135 (2022: £4,245) for yard services. No other committee members received any emoluments or expenses. A relative of a committee member received payroll remuneration of £3,585 (2022: Nil).

7. FIXED ASSETS

	Leasehold Buildings £	Plant & equip £	Motor vehicle £	Total £
Cost				
At 1 April 2022	341,250	35,125	12,850	389,225
Additions	-	2,640	-	2,640
Disposals	-	-	-	-
	-----	-----	-----	-----
At 31 March 2023	341,250	37,765	12,850	391,865
	-----	-----	-----	-----
Depreciation				
At 1 April 2022	272,401	29,693	9,637	311,731
Provision for the year	16,427	2,794	1,713	20,934
Eliminated on disposal	-	-	-	-
	-----	-----	-----	-----
At 31 March 2023	288,828	32,487	11,350	332,665
	-----	-----	-----	-----
NET BOOK VALUE				
At 31 March 2023	52,422	5,278	1,500	59,200
	=====	=====	=====	=====
At 31 March 2022	68,849	5,432	3,213	77,494
	=====	=====	=====	=====

8. DEBTORS

	2023 £	2022 £
Gift Aid tax due	19,983	26,268
	-----	-----
	19,983	26,268
	=====	=====

CROSSKENNAN LANE ANIMAL SANCTUARY

NOTES TO THE ACCOUNTS YEAR ENDED 31 MARCH 2023

9. CREDITORS

	2023	2022
	£	£
Creditors	12,042	6,500
PAYE & NIC	920	-
Accruals	686	958
	<u>13,648</u>	<u>7,458</u>

10. RESERVES

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
RESTRICTED:					
General Fund	37,739	-	(13,413)	-	24,326
	<u>15,513</u>	<u>37,739</u>	<u>(4,050)</u>	<u>(11,463)</u>	<u>37,739</u>
2022	<u>15,513</u>	<u>37,739</u>	<u>(4,050)</u>	<u>(11,463)</u>	<u>37,739</u>
UNRESTRICTED:					
General Fund	151,414	223,244	(281,062)	6,769	100,365
Capital Fund	14,686	-	-	(6,769)	7,917
	<u>166,100</u>	<u>223,244</u>	<u>(281,062)</u>	<u>-</u>	<u>108,282</u>
2022	<u>191,521</u>	<u>232,827</u>	<u>(269,711)</u>	<u>11,463</u>	<u>166,100</u>

Unrestricted General Fund:

This represents unrestricted accumulated surpluses.

Unrestricted Capital Fund:

This represents grants and donations, which are originally treated as restricted and become unrestricted once they have been fully utilised for the intended purpose.

All grants and donations above are transferred to General Fund at the same rate that depreciation is charged on the relevant assets.

11. RELATED PARTIES

The Sanctuary leases the premises it occupies from a committee member on a 'rent, if demanded' basis. The lease, which was due to expire on 30 November 2024, has been extended, on the same terms, until 30 November 2029.

Crosskennan Lane Animal Sanctuary

Northern Ireland - Charity number 104028

Annual report

CROSSKENNAN LANE ANIMAL SANCTUARY

TRUSTEES' REPORT

Year ended 31 March 2023

The management committee, who are also the Charity's Trustees, have pleasure in presenting their report and accounts for the year ended 31 March 2023.

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CROSSKENAN LANE ANIMAL SANCTUARY

TRUSTEES' REPORT *(continued)*

Year ended 31 March 2023

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In view of the significant deficit for 2022/23 and the likelihood of 2023/24 also proving to be financially challenging the Committee will be reviewing the amounts held in restricted funds (being donations to purchase agricultural land, however no suitable land is available, nor have sufficient funds for this purpose been raised) and reverting to the original donors with the aim of seeking their approval to use these funds for general charitable activities instead.

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A continued appeal will be made for volunteers and we will continue to engage with schools, colleges, businesses, individuals, community groups and the public at large to further develop and promote our educational and training initiatives.

RISK MANAGEMENT

The Committee consider, on a regular basis, the reputational and financial risks that might arise and review the protocols and procedures in place to mitigate those risks.

RESERVES

At the year end free reserves were equivalent to two month's expenditure against a target figure of three months. The Committee continues to keep the reserves under regular review.

COMMITTEE MEMBERS' RESPONSIBILITIES

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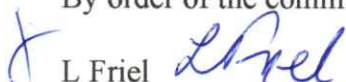
COMMITTEE OF MANAGEMENT

L Friel, J Watt, P Ross and C Workman served throughout the year. C Gregg and D Friel resigned on 15th December 2022. F Patterson and C Kilpatrick were appointed on 20th October 2023.

RESULTS

The deficit for the year was £71,231 compared with £3,195 for the previous year.

By order of the committee

 L Friel

Approved by the committee on 11th December 2023

Crosskennan Lane Animal Sanctuary

Northern Ireland - Charity number 104028

Annual return

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CROSSKENNAN LANE ANIMAL SANCTUARY

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This report is made solely to the charity's Trustees, as a body. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by the law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or this report.

Respective Responsibilities of Trustees and Examiner

As the charity's Trustees you are responsible for the preparation of the financial statements. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination it is my responsibility to:-

- Examine the financial statements
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)9b) of the Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined the charity's financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

Independent examiner's statement

I have completed my examination for the year ended 31st March 2023 and no matter has come to my attention which gives me reasonable cause to believe that, in any material respect

- 1) the requirements to keep accounting records and prepare accounts which accord with those accounting records have not been met and
- 2) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed:



Dated: 11th December 2023

S J Givan FCA
KOIOS NAVIG Ltd
Chartered Accountants
7 Delamont
5 Dundela Park
Belfast BT4 1PH