

**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 N I'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.

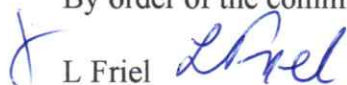
#### **COMMITTEE OF MANAGEMENT**

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 20<sup>th</sup> 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 31<sup>st</sup> 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**

		<b>Restricted</b>	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
<b>INCOME FROM:</b>					
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
		-----	-----	-----	-----
<b>TOTAL INCOME</b>		<b>-</b>	<b>223,244</b>	<b>223,244</b>	<b>270,566</b>
		-----	-----	-----	-----
<b>EXPENDITURE ON:</b>					
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
		-----	-----	-----	-----
<b>TOTAL EXPENDITURE</b>		<b>13,413</b>	<b>281,062</b>	<b>294,475</b>	<b>273,761</b>
		-----	-----	-----	-----
<b>NET MOVEMENT FOR THE YEAR</b>		<b>(13,413)</b>	<b>(57,818)</b>	<b>(71,231)</b>	<b>(3,195)</b>
<b>Reconciliation of funds:</b>					
<b>OPENING FUNDS</b>		37,739	166,100	203,839	207,034
		-----	-----	-----	-----
<b>CLOSING FUNDS</b>		<b>24,326</b>	<b>108,282</b>	<b>132,608</b>	<b>203,839</b>
		=====	=====	=====	=====

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:-

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
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**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
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**

	<b>Leasehold Buildings £</b>	<b>Plant &amp; equip £</b>	<b>Motor vehicle £</b>	<b>Total £</b>
<b>Cost</b>				
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
	-----	-----	-----	-----
<b>Depreciation</b>				
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
	-----	-----	-----	-----
<b>NET BOOK VALUE</b>				
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**

	<b>2023 £</b>	<b>2022 £</b>
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**

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

#### **10. RESERVES**

	<b>Brought Forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
RESTRICTED:					
General Fund	<u>37,739</u>	<u>-</u>	<u>(13,413)</u>	<u>-</u>	<u>24,326</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.