

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.

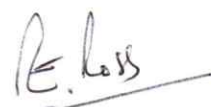
CROSSKENNAN LANE ANIMAL SANCTUARY

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
2023	37,739	-	(13,413)	-	24,326
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

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.