

CROSSKENNAN LANE ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES **YEAR ENDED 31 MARCH 2025**

Income and expenditure account

		Restricted	Unrestricted	2025	2024
	Note	£	£	Total	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	-
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	-	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
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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
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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
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	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	<u>24,326</u>	<u>-</u>	<u>-</u>	<u>(24,326)</u>	<u>-</u>
2024	<u>24,326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,326</u>
UNRESTRICTED:					
General Fund	<u>66,085</u>	<u>292,156</u>	<u>(316,275)</u>	<u>24,326</u>	<u>66,292</u>
2024	<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.