

Mid Antrim Animal Sanctuary

Northern Ireland · Charity number 106779

Details

Status	Received
Company number	645182
Registered	2017-07-19
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
Mid Antrim Animal Sanctuary
Hurtletoot House
Greystone Road
Antrim
BT41 2qn
BT41 2QN

Phone 0289463993

Email contact@midantrim.org

Website www.midantrim.org

Activities

Purposes: To relieve the suffering and distress of animals in need of rescue, care and attention and in particular to provide the maintain a sanctuary or other facilities for the reception, care, treatment and rehoming of such animals and by any other means as appropriate. To advance the education of young people and adults on the promotion of animal welfare and the right treatment of animals as appropriate

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

How the charity works: Animal welfare,Education/training,Volunteer development

Who the charity helps: General public,Mental health,Volunteers

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£635,964	£644,461	£-26,866	11

Trustees

Name	Role	Appointed
Dr Ruth Bowman Bayles		
Mr Michael Mcgivern		
Mr Stephen Kennedy		
Mrs Margaret Mcnickle		
Ms Joanne Elizabeth Moore		

Mid Antrim Animal Sanctuary

Northern Ireland - Charity number 106779

Accounts

Company registration number NI645182 (Northern Ireland)

MID ANTRIM ANIMAL SANCTUARY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

MID ANTRIM ANIMAL SANCTUARY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Elizabeth Moore	(Appointed 8 September 2025)
	R Bowman Bayles	(Appointed 8 September 2025)
	Z Duncan	(Appointed 8 September 2025)
	V Heffron	(Appointed 8 September 2025)
	S Kennedy	(Appointed 8 September 2025)
	L Ros McNeice	(Appointed 8 September 2025)
	M Elizabeth McNickle	(Appointed 8 September 2025)
	A Moore	(Appointed 8 September 2025)
Secretaries	J Moore (Appointed 20 October 2025)	
Charity number	NIC106779	
Company number	NI645182 (Northern Ireland)	
Principal address	60 Greystone Road Antrim BT41 2QN	
Auditor	Corrigan CA Limited 24 Greystone Road Antrim N Ireland BT41 2QN	
Bankers	Danske Bank 42 High Street Antrim BT41 4AN	
Solicitors	Mccauley Ritchie Solicitors 89 Holywood Road Belfast BT4 3RD	

MID ANTRIM ANIMAL SANCTUARY

CONTENTS

	Page
Trustees' report	1 - 9
Statement of trustees' responsibilities	10
Independent auditor's report	11 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 28

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 governing document, the Companies Act 2006 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).

Charitable Objectives

Vision	<p>"To work to enhance the Sanctuary's reputation as an excellent example in it's field.</p> <p>To work to ensure all dogs and cats have the best opportunities to be rehomed in forever homes.</p> <p>To work towards a point where at some time in the future no pet animal is unwanted, mistreated, neglected, homeless or needlessly euthanised."</p>
Mission	<p>"Mid Antrim Animal Sanctuary is fully committed to providing care, shelter and enrichment to, and to alleviate the suffering of unwanted, abandoned or vulnerable dogs and cats and to rehome them if possible or otherwise offer them a caring home for life. We also aim to educate the public on the welfare of companion animals."</p>

Public Benefit Statement

We rescue and rehome stray, neglected, unwanted, surrendered and abandoned adult and juvenile cats and dogs. This includes strays and animals from council pounds as well as animals who have been surrendered by their owners due to unfortunate circumstances beyond their control, such as ill health, bereavement, homelessness, imprisonment or change of tenancy contracts. This group of animals is usually reluctantly surrendered to the Sanctuary by their owners. By our actions we can reduce some of their stress by knowing that their pet will be cared for and find a new suitable home. We reduce the number of animals who may otherwise have been admitted to Council pounds or other welfare facilities and the number of pets that may have been otherwise unnecessarily euthanized. This reduces costs for Local Authorities which are passed on to the rate payers. We give advice and guidance on issues such as neutering and spaying and regular vaccinating of pets as well as other aspect of responsible ownership to all members of the public who adopt animals from us. We provide work experience and volunteering opportunities at the Sanctuary and our shops. This will help to develop animal care and welfare skills and also improve communication and team building and hopefully improve employment chances. Our shops sell donated good quality second hand clothing and other household items at reasonable prices to members of the public. This benefits the local economy.

None of our actions give rise to any harm to members of the general public. There are no private benefits to the Trustees.

What your organisation does

Mid Antrim Animal Sanctuary was established as a not for profit organisation.

We raise funds and accept donations to carry out our work.

The cats and dogs, pups and kittens we rescue will be cared for, rehabilitated and rehomed and adopted into suitable and responsible homes to spend the rest of their lives in comfort and safety. Those animals that are not able to be adopted will remain at the Sanctuary and be cared for, for the rest of their lives.

The Charity's classification

The advancement of animal welfare.

The advancement of education.

Who the charity helps

The general public.

How the Charity works

Animal welfare and advice.

Volunteering and work experience opportunities.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Aims and Objectives

Mid Antrim Animal Sanctuary has had a long history of animal care and welfare from its foundation in 1996. The sanctuary became incorporated in 2017.

Our main aim is to rescue, provide care and rehome, stray, surrendered and unwanted cats, kittens, dogs and pups and to prevent suffering and unnecessary euthanasia. They will be placed in suitable and responsible homes to spend the rest of their lives in comfort and safety.

Those animals that are not able to be adopted will remain at the Sanctuary and receive care for the rest of their lives.

We also hope to show people the joy that animals can give to their homes.

This shows our serious **Commitment to Care**. We also provide education, guidance and advice to groups and individual members of the public. We use social media such as our website and Facebook to promote our work.

Our activities and achievements

Over the past year we have maintained care of a steady stream of animals, some needing more care and attention than others. This is provided by our team of 14 part time and full time staff as well as a band of dedicated volunteers.

This year we have rehomed a total of 427 animals.

We also have another group of dedicated volunteers who take their work home to foster our very young kitten and pups until they are ready for adoption.

We rehomed 212 cats. This has included a number of litters of kittens as well as individual kittens

6 litters of 2 kittens

3 litters of 3 kittens

2 litters of 4 kittens

3 litters of 5 kittens

2 litters of 6 kittens

2 litters of 4 kittens were born in foster care

A group of 9 cats from a farm was brought to the Sanctuary. This was a mix from 2 separate litters.

Tess/Tress

In early November 2024 a kitten who we named Tress was brought to Firmount Vets after it had been struck by a car. At only 8-9 weeks old she was lucky that she was found and rescued. Sadly, one of her front legs was so badly damaged that it had to be amputated. As Tress was not microchipped her owner could not be traced and no one came forward to claim her so she was now put in the care of our Sanctuary. Our wonderful supporters provided funds for her surgery and veterinary care. Tress was then fostered at the home of one of our dedicated volunteers who provided her care until she was ready for adoption. Tress has now found her forever home and has been renamed Tess. She has settled in very well and has acquired a perfect cuddle buddy, her sister Sapphire, who was also adopted from us some years before. We are very happy to see them thrive together.



MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Chai

At the beginning of October 2024 little Chai was found at the gateway of the Sanctuary in a carrier. Someone had left her there. She was a friendly trusting cat despite suffering from the trauma of being abandoned and in a strange new place. A few weeks later this little cat was adopted into a new forever home and also found a companion. Her best friend is now a pet rabbit. As you can see, they get on very well together.



We rehomed 215 dogs. This included a number of litters as well as 6 individual pups either from the Pound, another Rescue or surrendered by the owner.

2 collie pups with mum

5 cocker spaniel x collie pups from the Pound

3 collie pups with mum

Mum, a spaniel x from the Pound gave birth to 7 pups in the sanctuary's puppy unit

3 husky pups from another Rescue

Dolly

On January 7th 2024 Dolly arrived at the Sanctuary from a breeder who no longer wanted her. She was a very pleasant, friendly little dog, but it soon became apparent that she had some issues when walking and also had a head tilt. After several weeks in our care and various assessments with our veterinary team, Dolly's condition was not getting worse but also was not improving.

Our veterinary team believed that the condition was neurological but were concerned that it could have been caused by a brain tumour. The only way to determine the cause of her symptoms was to do an MRI scan. This is a costly procedure and must be carried out at the specialised veterinary practice.

In order to give Dolly the best possible future, it was decided to set up a JustGiving fund raiser for her. Thankfully our generous supporters raised enough funds for the MRI procedure to go ahead. Good news! The scan showed that there was nothing sinister affecting Dolly. The problems had been caused by an untreated middle ear infection. After a few weeks of treatment Dolly found a loving forever home and was successfully adopted. She will be supported by our foster scheme for any further ear problems.



MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Max

Many supporters will remember Max, the French Bulldog, Staffordshire Bull Terrier cross puppy whose story drew widespread attention in December 2024. Max was seized as a stray by Lisburn and Castlereagh Council (LCCC) under Breed Specific Legislation (BSL). With no owner coming forward to claim him, his fate was uncertain, as dogs suspected of falling under BSL cannot be rehomed and are instead typically euthanised while in council care.

In the weeks that followed the Council and the USPCA reached an agreement that a suitable new owner could be identified for Max. Given that he showed no signs of aggression or danger to the public, it was decided he deserved a chance at life. Mid Antrim Animal Sanctuary were asked to conduct a home check for one of our volunteers, who had stepped forward to become Max's new owner. We were proud to assist, though we wish such intervention had not been necessary.

Despite the efforts of our senior staff, all attempts to arrange visits for Max's prospective owner to see him at the pound were sadly unsuccessful. At one point, we offered to accommodate Max at our sanctuary to ensure his welfare needs were met outside of the pound environment, an offer which regrettably, was declined by the council.

It is with deep regret, as animal welfare advocates, that we acknowledge the ordeal Max endured. A young, innocent crossbreed puppy caught up in flawed legislation that fails to protect the most vulnerable. However, we remain hopeful that his case has set an important precedent, showing that compassion and flexibility can prevail and that not every case labelled under BSL must end in tragedy.

Max's story is a powerful reminder of what can be achieved when common sense, compassion and collaboration unite the public and animal welfare organisations. We are proud to have played our part and wish Max and Molly a lifetime of love and happiness together.



Principles of Care

All animals for adoption are neutered or spayed before they leave the Sanctuary if this is possible. If they are too young to do this a voucher will be provided along with advice and instruction. The need to encourage neutering of companion animals is an essential part of responsible ownership. All animals also receive their initial vaccination before they leave. The voucher the adopters are given will also cover the cost of the second vaccination. We have an agreement with our local vet to provide this service. All animals will be microchipped and this will be registered to the new owner.

There are occasions when there is a need to foster certain animals in order for them to leave the sanctuary if it is unlikely that they will find a home due to health or behavioural issues or are simply too sick or too old. A number of these animals will benefit by being in a loving safe home environment. With the cats, issues such as HIV or FELV are taken into account. The solution is to provide support for their specific needs for adopters. This can be done in a number of ways such as veterinary fees, medicines, help with medical procedures or special diets. These animals will receive support for as long as it is needed.

While our main objective is to rescue and rehome cats and dogs, in reality this may not always be possible. A group of the animals we rescue will remain at the Sanctuary and receive care for the rest of their lives. We have retained a small cohort of long stay animals for some time. The staff and volunteers know them well and treat them with respect and care. We also receive support for some of these long stay dogs from the general public and our

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

members who sponsor kennels and individual dogs. For people who are unable to adopt because of social or practical reasons this can be a satisfying commitment and we value their financial contribution.

On adoption of any animal we request that if the owners are no longer able to care for their pet, it will be returned to us. This situation can be caused by bereavement, imprisonment, unexpected allergies, changes in tenancy agreement (this has become more common recently) or illness and disability. We make no charge for this service.

The day to day care of the animals is provided by 14 full and part time staff and a group of dedicated volunteers (including agency staff). As well as walking the dogs in the local area they use our modern enrichment centre for the dogs. This facility was opened in 2022 and includes a meet and greet area, a dedicated puppy unit, a living room area, and exercise area for the dogs as well as a scent garden for the cats. Volunteers also assist the staff in the cattery and in general activities in the Sanctuary.

Outreach and fund raising

This year we have had over 3500 visitors to the Sanctuary. These comprised members of the general public, corporate business groups, volunteers as well as young people for work experience. There have been a number of outreach events. This provides an opportunity to both give and receive. We give information and guidance about responsible ownership, pet care and animal welfare as well as offering a chance to become practically involved in work at the Sanctuary.

We value the support of our members, the local community and businesses who provide services and funding.

We were invited to host fun pet shows at fairs in Antrim Castle Gardens, Randalstown and Ballyclare. We include categories such as prettiest female, handsomest male, waggiest tail, the pet most like their owner and fancy dress. Every animal will receive an award as well as a packet of poo bags. A good time is usually had by all.

We have had one of our fearless volunteers abseil down the Europa Hotel!!! These events help raise awareness of our Charity, the work that we do and funds that are needed to help support this.

In October we hosted a group of young people from the Duke of Edinburgh Bursary Scheme to explain how we could enrich the lives of the animals in the Sanctuary. We hosted a number of corporate volunteer days for local and Belfast based businesses. We were very grateful for their help around the Sanctuary. We had a huge donation of 11 baths full of pet supplies from a local branch of a large bathroom supply company.

At present we have two shops based in Antrim and Larne. They make a large contribution to the funds needed to run the Sanctuary. The shops sell good quality preloved (second-hand) clothing, shoes, bedding and various household items at reasonable prices to the public. This in turn makes a contribution to the local economy as well as to the Sanctuary. We support our local businesses such as our vet, the petrol stations and local shops.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial Review

The Trustees confirm a deficit of net income over expenditure of £8,497. For the financial year, income was £635,964 (2023/4: £740,955), a decrease of £104,991. This decrease is in the main attributable to donations and legacies..

Total expenditure for the year was £644,461 (2023/4: £546,731 an increase of £97,730. This increase was due to an increase in sanctuary expenditure and running costs.

Cash reserves (approximately 6 months projected spend.) of £410,000 were maintained as a minimum baseline in the accounts during the financial year.

Given ongoing uncertainty within global financial markets the Trustees continued with a pragmatic approach to investments during the financial year. Liquidity and maintaining cash reserves were considered of greater importance in times of austerity. The Board approved a decision to place £200,000 in fixed term interest bearing accounts to ensure funds are obtaining a return, and were readily available should they be needed.

The worth of the organisation is £1,945,859 at the end of the financial year.

The main income streams for MAAS during the year were charity shops sales, £218,678; and legacies, £227,494 (the two streams providing £446,172 of the total income). Shop income increased from the previous year by an amount of £34,427.

Thankfully legacy income was received, which helped mitigate against the challenges in our retail environment. Higher than anticipated, the large legacy amount was received with thanks by MAAS. Legacy income, although unable to fully plan for, is used to supplement the organisation's reserve account which in turn funds the development project and allows for cash reserves. The legacy strategy continues with effective, but compassionate, promotional information, engagement within memory donations and connection to local solicitors. Membership of the Will to Give group continues with a committee position held within the organisation to further promote gifts in wills.

General donations are seeing a continued decrease in returns, when compared to previous years. The context of the cost-of-living crisis, inflationary increases, and a lack of confidence in surplus personal cash are factors contributing to this in the financial year. This trend affects almost all charities and may continue. The Trustees will continue to monitor and find ways to mitigate and diversify income generation and find opportunities within current challenges; as outlined in our new strategic plan.

The Trustees humbly highlight their gratitude to our supporters whose generosity ensures we meet our organisational aims and objectives and public benefit. Our supporters allow us to be an organisation that can progress, plan for the future, and financially thrive.

Elements of expenditure, such as staffing costs, rent and heat and light all increased in the financial year and is reflective of trends in the external environment.

External economic factors necessitated an uplift in salaries, however investment in staff as the organisation's best asset is recognised by the Trustees. The main building at MAAS is over ten years old and due to this will require regular maintenance moving forwards.

While general running costs increased to some degree it was the continued uplift in gas and electric process that had the most impact both at the Sanctuary and the charity shops. A total of £38,062 was incurred which is accepted as a reflection of the global market at the time, however cost saving measures were implemented in other operational areas to reduce overall expenditures.

During the financial year £20,007 was incurred on the new build development – which was fully funded through prior years donations. Depreciation to the value of £62,260 was allowed for in the reporting period.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The organisation registered for VAT effective from 1 April 2022, comparative figures for the previous years are inclusive of VAT. Irrecoverable VAT is included in the cost of the items reported in the financial statements.

MAAS has weathered the covid pandemic and a period of national austerity over the past few years. However, based on UK Government communications financial uncertainty will continue with another 'difficult period' expected beyond the financial reporting year. The Trustees are mindful of the challenges presented by these developments in the economic environment. The Trustees will adopt a robust and sustainable management plan ensuring alignment with financial forecasts while meeting organisational aims and objectives.

We anticipate the need for our rehoming services and care for animals, as well as more challenging animals coming into our care, will not decrease and will continue to increase. This will result in ongoing assessments to ensure income generation meets these growing needs. It is acknowledged that we are continuing into another difficult and challenging environment and the need for financial management and, longer-term strategic development, will be at the forefront of the Trustees focus.

Risk Management

The Trustees have responsibility for oversight of risk control within the organisation. Along with management they review risks on a regular basis. Risks were addressed during each Board meeting, and actions taken to mitigate or control these.

Plans for Future Periods

We are waiting for the impending appointment of our new CEO. We will be increasing our contact with the general public and our members by returning to production of our newsletter twice a year. We will be increasing the days we are open for visitors. This will increase access to the animals in the Sanctuary and hopefully increase adoptions.

Structure, governance and management

Charity Overview:

Mid Antrim Animal Sanctuary was incorporated in April 2017 as a company limited by guarantee under the Companies Act 2006. It is a registered charity with the Charity Commission for Northern Ireland (Registration Number: NIC106779) and is recognised as a charity by HMRC (Charity Reference: NI01705). The principal office is located at Hurtletoot House, 60 Greystone Road, Antrim, BT41 2QN.

Governing Document:

As a Company Limited by Guarantee (Company Number: NI645182), Mid Antrim Animal Sanctuary is governed by its Memorandum and Articles of Association, which empower the charity to take any actions that further its charitable objectives or are conducive to achieving them.

Charity's Structure:

In accordance with charity law, the charity is governed by Trustees also serve, in a voluntary capacity, as the company's directors. The Board of Trustees consists of a minimum of three and a maximum of ten members, elected for a four-year term with a maximum service period of eight years.

The Board of Trustees of Mid Antrim Animal Sanctuary consists of dedicated individuals who oversee the organisation's governance and strategic direction. Elected by the Sanctuary's Members, their primary role is to ensure the sanctuary operates within its mission and complies with legal and regulatory requirements while providing financial oversight to build long-term stability.

The Trustees provide strategic leadership, ensuring the Sanctuary's continued growth and sustainability. Day-to-day operations are delegated to the Centre Manager and staff, who are supported by a dedicated team of volunteers. Trustees serve on a voluntary basis, with no remuneration received during the year. Staff salaries are reviewed annually, taking into account various factors.

As a company limited by guarantee, the organisation does not have share capital. Members' liability is limited to a maximum of £1 each, covering any contributions required to address the company's net assets or liabilities upon winding up. The organisation is a voluntary subscriber to the Fundraising Regulator.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Patricia Ball	Appointed 24 November 2021, Resigned 11 November 2024
Ian Dodds	Appointed 24 November 2021, Resigned 8 December 2024
Stephen Kennedy	Appointed 24 October 2018, Resigned 22 April 2025
Freda Waite	Appointed 23 October 2019, Resigned 15 August 2025
Robin Bates	Appointed 20 December 2022, Resigned 19 November 2024
Danielle Hollinger	Appointed 20 December 2022, Resigned 10 January 2025
Bill Atkinson	Appointed 1 May 2023, Resigned 11 November 2024
Helen Kerr	Appointed 9 June 2023, Resigned 15 August 2025
Gillian Stirling	Appointed 10 July 2023, Resigned 5 December 2024
Andrew Godden	Appointed 24 April 2024, Resigned 8 September 2025
Andy Godden	Appointed 17 February 2025, Resigned 8 September 2025
Joanne Elizabeth Moore	Appointed 8 September 2025
Ruth Bowman Bayles	Appointed 8 September 2025
Zara Duncan	Appointed 8 September 2025
Vincent Heffron	Appointed 8 September 2025
Stephen Kennedy	Appointed 8 September 2025
Lynsay Ross McNeice	Appointed 8 September 2025
Margaret Elizabeth McNickle	Appointed 8 September 2025
Angus Moore	Appointed 8 September 2025

There were 12 meetings of the Trustees in the reporting period all meetings with a hybrid format.

Appointment of Trustees:

The Chairperson and Trustees are responsible for the recruitment and selection of new Trustees as needed. Trustees are chosen based on the relevance of their professional skills and their ability to contribute meaningfully to the governance of the charity.

As part of the recruitment process, new Trustees are fully briefed on their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the Board's decision-making processes, the charity's financial performance, and other key policies and relevant information.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

S Kennedy
Trustee

28 January 2026

S Kennedy
Chairperson

J Moore
Secretary

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Mid Antrim Animal Sanctuary for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Opinion

We have audited the financial statements of Mid Antrim Animal Sanctuary (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008.. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Aidan Corrigan (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

28 January 2026

Chartered Accountants
Statutory Auditor

24 Greystone Road
Antrim
N Ireland
BT41 2QN

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Income and endowments from:							
Donations and legacies	3	346,713	-	346,713	465,394	-	465,394
Other trading activities	4	286,307	-	286,307	266,689	-	266,689
Investments	5	2,944	-	2,944	-	-	-
Other income	6	-	-	-	8,872	-	8,872
Total income		635,964	-	635,964	740,955	-	740,955
Expenditure on:							
Raising funds	7	451	-	451	2,695	-	2,695
Charitable activities	8	643,130	880	644,010	544,036	-	544,036
Total expenditure		643,581	880	644,461	546,731	-	546,731
Net income/(expenditure) and movement in funds		(7,617)	(880)	(8,497)	194,224	-	194,224
Reconciliation of funds:							
Fund balances at 1 April 2024		1,903,629	50,727	1,954,356	1,709,405	50,727	1,760,132
Fund balances at 31 March 2025		1,896,012	49,847	1,945,859	1,903,629	50,727	1,954,356

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MID ANTRIM ANIMAL SANCTUARY

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		1,116,884		1,154,939
Current assets					
Stocks	15	3,286		2,370	
Debtors	16	20,208		27,004	
Cash at bank and in hand		832,347		797,631	
		<u>855,841</u>		<u>827,005</u>	
Creditors: amounts falling due within one year	18	<u>(26,866)</u>		<u>(27,588)</u>	
Net current assets			828,975		799,417
Total assets less current liabilities			<u>1,945,859</u>		<u>1,954,356</u>
Income funds					
Restricted funds	19	49,847		50,727	
Unrestricted funds		1,896,012		1,903,629	
		<u>1,945,859</u>		<u>1,954,356</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st March 2025, although an audit has been carried out under section 65(2) of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. No members have required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 28 January 2026

J Elizabeth Moore
Trustee

J Moore

S Kennedy
Trustee

S Kennedy

Company registration number NI645182 (Northern Ireland)

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	24		55,944		256,801
Investing activities					
Purchase of tangible fixed assets		(24,205)		(388,465)	
Investment income received		2,944		-	
Net cash used in investing activities			(21,261)		(388,465)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			34,683		(131,664)
Cash and cash equivalents at beginning of year			797,619		929,283
Cash and cash equivalents at end of year			<u>832,302</u>		<u>797,619</u>
Relating to:					
Cash at bank and in hand			832,347		797,631
Bank overdrafts included in creditors payable within one year			(45)		(12)

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 60 Greystone Road, Antrim, BT41 2QN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 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, as modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. 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.
- legacy income is recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.
- stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably and when consideration is given to the benefits and costs. No amounts are included for the contribution of general volunteers.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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:

Premises	4% straight line
Plant and equipment	10% straight line
Fixtures and fittings	15% 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 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Stocks

Sanctuary stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Shop stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably, and where consideration is given to the benefits and costs.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Limited by guarantee

The Charity is a company limited by Guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	346,713	465,394
Donations and gifts		
Collection Boxes	5,682	5,838
Donations	79,509	96,819
Gift Aid	10,406	10,487
Membership	21,382	25,360
Legacies	227,494	324,815
Sponsorship	2,240	2,075
	<u>346,713</u>	<u>465,394</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Other trading activities		
	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising events	15,100	31,714
Shop income	218,678	184,251
Sanctuary Receipts	49,421	46,796
Conference Room Hire	3,108	3,928
Other trading activities	<u>286,307</u>	<u>266,689</u>
5 Income from investments		
	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	<u>2,944</u>	<u>-</u>
6 Other income		
	Total Unrestricted funds	Total Unrestricted funds
	2025	2024
	£	£
Insurance Claims	<u>-</u>	<u>8,872</u>
7 Expenditure on raising funds		
	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising and publicity		
Seeking donations, grants and legacies	<u>451</u>	<u>2,695</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	Charitable Activities	Charitable Activities
	2025 £	2024 £
Animal Sanctuary	129,855	128,388
Charity Shops	52,048	39,115
	<u>181,903</u>	<u>167,503</u>
Share of support costs (see note 10)	455,768	372,197
Share of governance costs (see note 10)	6,339	4,336
	<u>644,010</u>	<u>544,036</u>
Analysis by fund		
Unrestricted funds	643,130	544,036
Restricted funds	880	-
	<u>644,010</u>	<u>544,036</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Expenditure on Raising Funds & Charitable Activities

	Animal Sanctuary £	Charity Shops £	Fund Raising £	Support £	Total 2025 £	Total 2024 £
Wages	-	-	-	340,170	340,170	245,387
Vet Fees	53,241	-	-	-	53,241	66,364
Depreciation	-	-	-	62,260	62,260	62,039
Rent	-	27,953	-	-	27,953	24,955
Rates	920	-	-	-	920	2,682
Heat & light	30,362	7,700	-	-	38,062	32,700
Printing/Stationery/Advertising	-	30	-	6,079	6,109	8,771
Computer expenses	-	-	-	4,686	4,686	3,425
Animal Feed	13,113	-	-	-	13,113	6,523
Insurance	8,710	1,423	-	2,525	12,658	11,356
Repairs & Maintenance	-	7,175	-	16,846	24,021	22,828
Sundry	-	831	-	2,036	2,867	1,633
Subscriptions	2,107	-	-	1,702	3,809	4,616
Accountancy & Audit	-	-	-	3,860	3,860	3,160
Telephone	5,589	168	-	-	5,757	5,233
Cleaning	-	2,279	-	4,430	6,709	3,137
Travel	2,771	1,337	-	-	4,108	1,224
Direct Costs	-	1,394	-	1,541	2,935	830
Vehicle Expenses	1,016	-	-	-	1,016	3,810
Dog Expenses	5,843	-	-	-	5,843	4,360
Function & Event Expenses	-	-	451	-	451	2,695
Leasing	1,983	-	-	-	1,983	-
Credit Card Machine	-	987	-	-	987	811
Health & Safety	2,530	-	-	-	2,530	178
Recruitment Expenses	-	-	-	-	-	10,425
Canteen	810	-	-	-	810	574
Bank Charges	-	771	-	732	1,503	667
Professional Fees	-	-	-	2,479	2,479	4,311
Conference Room Expenses	1,776	-	-	-	1,776	1,293
Opening Stock	2,370	-	-	-	2,370	2,200
Closing stock	(3,286)	-	-	-	(3,286)	(2,370)
Irrecoverable VAT	-	-	-	12,761	12,761	10,914
	<u>129,855</u>	<u>52,048</u>	<u>451</u>	<u>462,107</u>	<u>644,461</u>	<u>546,731</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	341,711	-	341,711	256,195	-	256,195
Depreciation	62,260	-	62,260	62,039	-	62,039
Irrecoverable VAT	12,761	-	12,761	10,914	-	10,914
Sundry	2,036	-	2,036	1,030	-	1,030
Cleaning	4,430	-	4,430	3,137	-	3,137
Repairs & Maintenance	16,846	-	16,846	21,540	-	21,540
Computer Running	4,686	-	4,686	3,425	-	3,425
Subscriptions	1,702	-	1,702	2,261	-	2,261
Business Insurance	2,525	-	2,525	2,606	-	2,606
Bank Charges	732	-	732	355	-	355
Printing, Stationery & Advertising	6,079	-	6,079	8,695	-	8,695
Audit fees	-	3,860	3,860	-	3,160	3,160
Legal and professional	-	2,479	2,479	-	1,176	1,176
	<u>455,768</u>	<u>6,339</u>	<u>462,107</u>	<u>372,197</u>	<u>4,336</u>	<u>376,533</u>
Analysed between Charitable activities	<u>455,768</u>	<u>6,339</u>	<u>462,107</u>	<u>372,197</u>	<u>4,336</u>	<u>376,533</u>

Governance costs includes payments to the auditors of £3,860 (2024: £3,160) for audit fees.

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	3,860	3,160
Depreciation of owned tangible fixed assets	62,260	62,039
	<u>66,120</u>	<u>65,209</u>

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	<u>11</u>	<u>12</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	<u>272,225</u>	<u>245,387</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

(Continued)

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

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Premises £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2024	1,387,049	36,483	58,571	21,539	1,503,642
Additions	20,007	-	4,198	-	24,205
At 31 March 2025	1,407,056	36,483	62,769	21,539	1,527,847
Depreciation and impairment					
At 1 April 2024	261,789	25,732	46,834	14,348	348,703
Depreciation charged in the year	56,282	2,150	2,390	1,438	62,260
At 31 March 2025	318,071	27,882	49,224	15,786	410,963
Carrying amount					
At 31 March 2025	1,088,985	8,601	13,545	5,753	1,116,884
At 31 March 2024	1,125,260	10,751	11,737	7,191	1,154,939

15 Stocks

	2025 £	2024 £
Raw materials and consumables	3,286	2,370

16 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	1,702	4,449
Other debtors	18,506	22,555
	20,208	27,004

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Loans and overdrafts

	2025 £	2024 £
Credit Card	45	12
Payable within one year	45	12

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank overdrafts	17	45	12
Other taxation and social security		-	5,060
Trade creditors		23,011	19,336
Other creditors		475	-
Accruals and deferred income		3,335	3,180
		<u>26,866</u>	<u>27,588</u>

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Resources expended £	At 31 March 2025 £
	50,727	(880)	49,847
	<u>50,727</u>	<u>(880)</u>	<u>49,847</u>
Previous year:	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
	50,727	-	50,727
	<u>50,727</u>	<u>-</u>	<u>50,727</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	1,903,629	635,964	(643,581)	1,896,012
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	1,709,405	740,955	(546,731)	1,903,629

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,116,884	-	1,116,884
Current assets/(liabilities)	779,128	49,847	828,975
	<u>1,896,012</u>	<u>49,847</u>	<u>1,945,859</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,154,939	-	1,154,939
Current assets/(liabilities)	748,690	50,727	799,417
	<u>1,903,629</u>	<u>50,727</u>	<u>1,954,356</u>

22 Events after the reporting date

Since the year ending five trustees have resigned. The reasons for resignations included retirement, time commitments and differing perspectives on governance matters. Since the year end there have been eight trustees appointed.

Redundancy payments of £69,059.55 have been made since the year end to three employees.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Related party transactions

Robin Bates who was a trustee up until he resigned on the 18th November 2024 provided services to the value of £1,400.

24 Cash generated from operations	2025 £	2024 £
(Deficit)/surplus for the year	(8,497)	194,224
Adjustments for:		
Investment income recognised in statement of financial activities	(2,944)	-
Depreciation and impairment of tangible fixed assets	62,260	62,039
Movements in working capital:		
(Increase) in stocks	(916)	(170)
Decrease/(increase) in debtors	6,796	(13,946)
(Decrease)/increase in creditors	(755)	14,654
Cash generated from operations	<u>55,944</u>	<u>256,801</u>

25 Analysis of changes in net funds

The charity had no material debt during the year.

26 Movement in Funds

Fund	At 01/04/24 £	Incoming Resources £	Resources Expended £	Transfers £	At 31/03/25 £
Restricted	50,727	-	(880)	-	49,847
Field Development Reserve	-	-	-	-	-
Unrestricted - operational	-	-	-	-	-
Unrestricted - general	1,903,629	635,964	(643,581)	-	1,896,012
	<u>1,954,356</u>	<u>635,964</u>	<u>(644,461)</u>	<u>-</u>	<u>1,945,859</u>

Mid Antrim Animal Sanctuary

Northern Ireland - Charity number 106779

Accounts

Charity registration number NIC106779

Company registration number NI645182 (Northern Ireland)

MID ANTRIM ANIMAL SANCTUARY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

MID ANTRIM ANIMAL SANCTUARY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Hollinger F Waite S Kennedy H Kerr Dr A Godden	(Appointed 9 June 2023) (Appointed 24 April 2024)
Secretaries	J Hume G Stirling	(Appointed 23 May 2024)
Charity number	NIC106779	
Company number	NI645182	
Principal address	60 Greystone Road Antrim BT41 2QN	
Auditor	Corrigan CA Limited 24 Greystone Road Antrim N Ireland BT41 2QN	
Bankers	Danske Bank 42 High Street Antrim BT41 4AN	
Solicitors	Mccauley Ritchie Solicitors 89 Holywood Road Belfast BT4 3RD	

MID ANTRIM ANIMAL SANCTUARY

CONTENTS

	Page
Trustees' report	1 - 15
Statement of trustees' responsibilities	16
Independent auditor's report	17 - 19
Statement of financial activities	20
Balance sheet	21
Statement of cash flows	22
Notes to the financial statements	23 - 34

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

Chair's Foreword:

Mid Antrim Animal Sanctuary has a rich history rooted in our dedication to animal welfare. Formed in 1996, the sanctuary began as a modest initiative by a group of passionate volunteers committed to rescuing and caring for abandoned and mistreated animals. Over the years, it has grown significantly, both in terms of its facilities and its impact on the lives of companion animals across Northern Ireland.

Initially, the sanctuary operated on a small scale but as the need for our services grew, the sanctuary expanded its operations, enhancing its infrastructure to accommodate more animals and provide better care. This included the development of improved kennels, veterinary facilities, and areas for animal enrichment and training.

Throughout our history, we have maintained a strong reputation for our compassionate approach to animal welfare. We have forged valuable connections with other animal welfare organisations, local authorities, and the community, which have been crucial in our efforts to rehome animals and advocate for better animal protection laws.

The sanctuary's commitment to animal welfare extends beyond providing shelter and care. We actively engage in public education campaigns to raise awareness about responsible pet ownership and the importance of animal welfare. Community outreach programs have been instrumental in fostering a culture of compassion and empathy towards animals in the local area.

Staff and Volunteers are the backbone of our Sanctuary. Without their dedication we would not be able to provide the high-quality, potentially lifesaving care and support that we do to so many animals in need.

Today, Mid Antrim Animal Sanctuary stands as a testament to the power of dedication and our ongoing efforts to rescue, rehabilitate, and rehome animals, coupled with our advocacy and educational initiatives, ensure that we remain a vital resource for animals in need and a beacon of hope for animal welfare in Northern Ireland.

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 governing document, the Companies Act 2006 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).

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Objectives and Activities

Charitable Objectives

Vision	<p>"To work to enhance the Sanctuary's reputation as an excellent example in it's field.</p> <p>To work to ensure all dogs and cats have the best opportunities to be rehomed in forever homes.</p> <p>To work towards a point where at some time in the future no pet animal is unwanted, mistreated, neglected, homeless or needlessly euthanised."</p>
Mission	<p>"Mid Antrim Animal Sanctuary is fully committed to providing care, shelter and enrichment to, and to alleviate the suffering of unwanted, abandoned or vulnerable dogs and cats and to rehome them if possible or otherwise offer them a caring home for life. We also aim to educate the public on the welfare of companion animals."</p>

Public Benefit Statement

In setting our objectives and planning our activities for the 2023/24 year the Trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit. To ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries, all our activities are related to the following charitable objectives:

- For the benefit of the public in Northern Ireland, to relieve the suffering and distress of animals in need of rescue, care and attention and in particular, to provide and maintain a sanctuary or other facilities for the reception, care, treatment and re-homing of such animals and by any other means as the directors shall consider appropriate.
- To advance the education of young people and adults on the promotion of animal welfare and the correct treatment of animals by any means as the directors shall consider appropriate.

Our main objectives include:

- To relieve the suffering and distress of animals in need of rescue, care or attention and provide a safe refuge for them until they find their forever home.
- To provide medical attention, enrichment and socialisation activities for all animals in our care.
- The provision of facilities for the animals in our care and provide a home for life, where necessary.
- To allow for the return of any of our animals should they encounter any difficulties in their new home.
- Encouraging interest and advocating the support of animal welfare throughout Northern Ireland.
- The advancement of education in animal welfare.
- To increase and encourage volunteering opportunities so as to complement and supplement the work of the staff.
- To increase the profile of the organisation and ensuring we have sufficient funds to meet our aims and objectives year on year.
- To extend our membership and supporter networks.

There have been no material changes in the objects of the charity since the previous year. In shaping our activities and objectives, the Trustees have considered the Charity Commission's guidance on public benefit. These benefits are demonstrated through the number of animals successfully re-homed within the year and the reduction in unwanted, neglected, abused and vulnerable animals. These benefits also include the promotion of animal welfare through education, promotion and volunteering opportunities.

None of these purposes give rise to any harm.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our Beneficiaries

Our Animals

During this year our activities resulted in the following rehoming achievements:

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Dogs	238	327	342	151	204	171	227
Cats	150	269	326	249	244	248	221

The Trustees noted a satisfactory level of animal re-homing, with a 33% increase in the number of dogs rehomed from 2022/23. However, there was an 11% decrease in the number of cats finding homes, which is a concern. Despite the positive trend in dog rehoming, the Trustees acknowledge that the re-homing environment continues to be challenging and is anticipated to remain so due to factors such as the ongoing cost-of-living crisis, which has resulted in more people surrendering their pets.

Return and Foster Statistics

In line with our objectives, the Sanctuary provides a commitment that all adopted animals may be returned in the event of difficulties in their new homes. This year saw 21 dogs and 24 cats being returned. Once returned, any influencing factors are thoroughly assessed and addressed before considering future re-homing opportunities. Additionally, 9 dogs and 14 cats were placed in foster care due to medical or behavioural issues that impacted their chances of finding permanent homes.

Behavioural Mentoring Plans (BMPs)

Behavioural Mentoring Plans (BMPs) continue to be a cornerstone of our work. These plans are crucial in addressing behavioural issues within the kennel environment and ensuring effective communication among team members and potential adopters. This structured approach helps to achieve the best possible rehoming outcomes by preparing dogs to transition smoothly into their new homes.

Five Domains of Animal Welfare

The Five Domains of Animal Welfare play a significant role in addressing both the physical and mental well-being of our animals. In response to recent research and benchmarking against other organisations, we revised our policy on routine neutering and spaying. These procedures are now timed according to the dog's age and breed, as evidence has shown that early neutering can contribute to behavioural difficulties.

Long-Term Care

At the end of the 2023/24 reporting year, we had a total of 5 long-term dogs who were unable to find a home for various reasons. These dogs have a lifetime sanctuary at our facility, receiving ongoing care and enrichment to ensure their well-being.

Puppy Plan

The Puppy Plan project has been highly successful, providing a structured training schedule for puppies under six months old while in our care. This plan is designed to prepare them for rehoming by introducing them to external environments. Once rehomed, adopters are encouraged to enrol in formal socialization and training classes to continue their puppies' development.

Kitten Plan

In 2022/23, we introduced the Kitten Plan program, which guides adopters through an eight-week post-adoption socialization and habituation plan to prevent fear-based behaviours. This initiative ensures that kittens receive the best start in life and are well-prepared for their new homes.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Enrichment and Socialization Projects

Our enrichment and socialization projects remain a priority, with a particular focus on ensuring that long-term dogs benefit from these activities. The Dogs Day Out Programme continues to be an integral part of our efforts, providing varied and stimulating experiences for the dogs in our care.

Behavioural Support for Adopters

To support adopters, we offer a Behavioural Talk and Advice Programme, which saw 26 dogs and their owners attend sessions this year. Our 'April's Wish' initiative, funded through specific donations, provides one-on-one behavioural advice in the home environment, further supporting successful rehoming.

Re-homing Packs and Follow-ups

We continue to update our re-homing packs, which offer comprehensive advice for new adopters and an overview of our work. Post-adoption follow-ups are now a regular feature, allowing us to understand and address any challenges that arise, ensuring the long-term success of each adoption.

Our Staff and Volunteers:

During the 2023/24 reporting year, MAAS staff participated in a range of training sessions aimed at enhancing their skills and knowledge across various important areas. These sessions included training on XL Bully legislation updates provided through the Association of Dogs and Cats Homes (ADCH), as well as information on the evolving science of neutering dogs and cats, with guidance from ADCH and the Cats Protection League/Cat Group. Staff also received essential training in First Aid, Fire, and Manual Handling awareness, along with specialized sessions on First Aid for Mental Health and Emergency First Aid. Additionally, a Safe Place awareness session was conducted to raise awareness about maintaining a safe and supportive environment within the organization.

In March 2024, the Board issued two surveys, one to staff and one to volunteers, with the aim of gauging satisfaction levels among those working in the sanctuary and our stores. The surveys were designed to identify areas for improvement and to help shape our future activities. Response rates varied, with the staff survey receiving a generally low level of participation. Despite this, the results have continued to influence our decision-making and remain a driving force behind our focus on continuous improvement.

"Mid Antrim Animal Sanctuary is committed to maintaining the highest standards of care and service by continually reviewing and monitoring the performance of our officers and volunteers. We conduct regular staff meetings to ensure effective communication, provide feedback, and support our team's development. This approach enables us to identify areas for improvement, celebrate successes, and ensure that we are delivering the best possible outcomes for the animals in our care."

Volunteers play a major part in ensuring the organisation meet its aims and objectives. Volunteer inductions continue with a total of 6 held in the year. Once inducted, our volunteers are encouraged to attend staff training on specific animal welfare subjects to enhance both their knowledge and be an integral part of the team meeting all organisational objectives.

The Trustees thank all our volunteers for their work, support, and commitment, in complementing our staff team throughout the reporting period.

Our Communities:

Partnership with Women's Aid ABCL&N

Our partnership with Women's Aid ABCL&N, which serves Antrim, Ballymena, Carrickfergus, Larne, and Newtownabbey, remains robust. Through this agreement, we offer safe refuge for the dogs and cats of Women's Aid service users during transitional periods. Over the past year, we supported six service users, with no impact on the Sanctuary's capacity or our ability to assist other animals. This service is provided at no cost to Women's Aid or the individuals. We have also achieved Safe Place recognition and are recognised as a Safe Employer concerning domestic violence.

Support for Community Organisations and Foodbanks

We continue to support local community organisations and foodbanks by providing pet food donations to six initiatives. Our aim is to help keep pets in their homes and prevent relinquishment, acknowledging the significant joy and comfort animals bring to their owners.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Charity Shop Contributions

Our charity shop actively supports other homeless organisations by donating unsold clothing items. We also collaborate with foodbanks through the School Uniform scheme, contributing to their efforts in assisting those in need.

Collaborations and Corporate Partnerships

We maintain ongoing collaborations with animal charities and strive to strengthen our relationships with businesses. Our goal is to align with their Corporate Social Responsibility (CSR) strategies, enhancing mutual support and impact.

Commitment to Education in Animal Welfare

Over the past year, we have continued to prioritise educational practices as a key aspect of our work in animal welfare. We believe that education is a crucial first step for alleviating the suffering of companion animals and fostering a more compassionate community.

Our outreach included visits to local primary schools, where we engaged with students to discuss animal welfare and well-being. These interactions aimed to instil a sense of responsibility and empathy towards animals from an early age.

These educational efforts represent the first steps in our ongoing mission to enhance the welfare of companion animals and promote a deeper understanding of their needs within the community.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our Key Achievements & Impacts

Launch of Our New Activity and Enrichment Area

In September 2023, we were thrilled to officially launch our newly developed activity and enrichment area at Mid Antrim Animal Sanctuary. This exciting development, six years in the making, was made possible after acquiring additional land behind our existing premises. An opening event was attended by volunteers, with a public opening held which was attended by the Mayor of Antrim and Newtownabbey, local councillors and MLA's, and the wider public.

The new facility features:

- Meet and Greet Building: A dedicated space where prospective families can meet and get to know their potential new family members in a comfortable and welcoming environment.
- Puppy Unit: A specialised area for expectant mothers and their pups, including a socialisation space to give them the best possible start in life.
- Living Room Spaces: Designed to help dogs acclimate to indoor living, these environments allow them to socialise in a setting that may be entirely new for some of our residents.
- Sensory Garden: An enclosed, stimulating environment featuring scented plants, play items, and high shelving, providing our cats with a rich, exploratory experience.
- Puppy Run & Agility Course: These areas are designed to offer both physical and mental challenges, helping to keep our dogs healthy and engaged.
- Exercise Runs: Four expansive outdoor spaces where dogs can enjoy the freedom to run and play.
- Cat Garden: A secure and engaging space that offers our feline residents an opportunity to explore, play, and observe the world around them.

Since the official opening, our animals have greatly benefited from the increased exercise and enrichment opportunities provided by these new facilities. The dogs are thriving with the added physical activity and mental stimulation, while the cats are enjoying the freedom to explore their enhanced environments. Moreover, the dedicated meet and greet area has become a vital space where hopeful new families can comfortably interact with and get to know their potential new pets, fostering stronger bonds and more successful adoptions.

These enhancements have been designed to significantly improve the lives of the animals in our care, providing them with the best possible environment during their stay at the Sanctuary. We are deeply grateful to everyone who has supported us over the years, helping to make this transformative development a reality.

Public Access at the Sanctuary

In March 2024, we began opening the Sanctuary to the public every Wednesday and Saturday from 1:30 pm to 4:00 pm. During these hours, visitors can access our kennel yard to view dogs available for rehoming. This open access provides an opportunity for the public to engage with our staff and volunteers, learn about our ongoing work, and gain insights into the operations of the Sanctuary. Following an initial bedding in period, the opening has proven to be a welcome change.

Our Challenges

Closure of our Larne Shop due to fire damage

On February 1st, 2024, Mid Antrim Animal Sanctuary faced a significant setback when a fire devastated our Larne shop, causing irreparable damage to the shop and its contents. Despite this unexpected crisis, our team acted swiftly, negotiating a move to an adjacent site at no additional cost. Thanks to the overwhelming generosity of the community, who provided an influx of donations, and the transfer of stock from our Antrim store, we successfully reopened the Larne shop in March 2024, just over one month after the fire.

The relocation to a larger space has presented an unexpected opportunity. The increased size of the new store has allowed us to explore the potential for a permanent move to a larger, more strategically positioned location. The Board of Trustees is currently evaluating the long-term viability of this option, considering the benefits it could bring to our fundraising efforts and overall mission.

We are immensely grateful for the support we received during this challenging time, which not only enabled us to quickly re-establish our Larne presence but also opened the door to future growth and expansion.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteer Retention

The current landscape for recruiting and retaining volunteers across Northern Ireland presents significant challenges. Mid Antrim Animal Sanctuary is continuously promoting the benefits of volunteering and actively seeking to expand its volunteer base.

However, this has proven to be difficult due to a variety of factors. Many individuals face time constraints, particularly those balancing work and family commitments, which limits their ability to commit to volunteer work. Additionally, the cost-of-living crisis has led some potential volunteers to seek paid employment over volunteer roles. There is also increased competition for volunteers, as many charitable organisations in Northern Ireland are facing similar shortages and are striving to engage the same pool of willing individuals. Despite these challenges, the Sanctuary remains dedicated to highlighting the rewarding experience of volunteering and the positive impact it has on both the animals and the community, in the hope of inspiring more people to join their team.

Benchmarking and Best Practice

Collaboration with Battersea Dog & Cats Home

In June and July 2023, representatives from Battersea Dogs & Cats Home visited Mid Antrim Animal Sanctuary to learn more about our operations and the current status of animal welfare in Northern Ireland. This visit was an invaluable opportunity to showcase the Sanctuary's approach to animal care and rehoming. Discussions focused on our ongoing initiatives and the unique challenges we face within the region. Moving forward, plans are being developed for collaborative training opportunities, the establishment of bursaries to support staff development, and joint funding applications to enhance our capabilities and broaden our impact. Such partnerships with esteemed organisations like Battersea are essential for sharing knowledge, adopting best practices, and elevating standards of animal welfare across the sector.

Northern Ireland Animal Welfare Forum

In May 2023, the Mid Antrim Animal Sanctuary participated in the Northern Ireland Animal Welfare Forum, a meeting that brought together various animal charities from across the region. This forum provided a platform for discussing prevalent issues, sharing insights, and exploring collaborative solutions to improve animal welfare. Key topics included strategies for addressing the rising number of animal surrenders, enhancing community engagement, and the implementation of unified welfare standards. The forum also explored avenues for collaborative working and resource sharing to ensure a cohesive approach to animal welfare across Northern Ireland. Such collective efforts are crucial in addressing common challenges and driving forward innovative solutions that benefit animals and communities alike.

Commitment to Continuous Improvement

As part of our commitment to continuous improvement, Mid Antrim Animal Sanctuary regularly engages in benchmarking activities with other leading organisations within the animal welfare sector. This includes participating in industry conferences, adopting innovative practices observed in other facilities, and incorporating feedback from external reviews into our operational strategies. These efforts ensure that we remain at the forefront of animal welfare, delivering the highest standard of care and support to the animals we serve.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial Review

The Trustees confirm a surplus of net income over expenditure of £194,224. For the financial year, income was £740,955 (2022/3: £538,492), an increase of £202,463. This increase is in the main attributable to unanticipated legacy income.

Total expenditure for the year was £546,731 (2022/3: £489,570 an increase of £57,161. This increase was due to an increase in sanctuary expenditure, running costs and depreciation charges on the asset additions in the year.

Cash reserves (operating reserve, approximately 9 months of operating costs) of £300,000 were maintained as a minimum baseline in the accounts during the financial year.

Given ongoing uncertainty within global financial markets the Trustees continued with a pragmatic approach to investments during the financial year. Liquidity and maintaining cash reserves were considered of greater importance in times of austerity, The Board approved a decision to place £200,000 in fixed term interest bearing accounts to ensure funds are obtaining a return, and were readily available should they be needed.

The worth of the organisation is £1,954,356 at the end of the financial year.

The main income streams for MAAS during the year were charity shops sales, £184,251; and legacies, £324,815 (the two streams providing £509,066 of the total income). Shop income was down from the previous year by an amount of £28,299. Whilst we anticipated growing the retail income the arson attack on our shop in Larne had a significant impact on plans.

Thankfully legacy income was received, which helped mitigate against the challenges in our retail environment. Higher than anticipated, the large legacy amount was received with thanks by MAAS. Legacy income, although unable to fully plan for, is used to supplement the organisation's reserve account which in turn funds the development project and allows for cash reserves. The legacy strategy continues with effective, but compassionate, promotional information, engagement within memory donations and connection to local solicitors. Membership of the Will to Give group continues with a committee position held within the organisation to further promote gifts in wills.

General donations are seeing a continued decrease in returns, when compared to previous years. The context of the cost-of-living crisis, inflationary increases, and a lack of confidence in surplus personal cash are factors contributing to this in the financial year. This trend affects almost all charities and may continue. The Trustees will continue to monitor and find ways to mitigate and diversify income generation and find opportunities within current challenges; as outlined in our new strategic plan.

The Trustees humbly highlight their gratitude to our supporters whose generosity ensures we meet our organisational aims and objectives and public benefit. Our supporters allow us to be an organisation that can progress, plan for the future, and financially thrive.

Elements of expenditure, such as staffing costs, vet bills, property maintenance, all increased in the financial year and is reflective of trends in the external environment.

External economic factors necessitated an uplift in salaries, however investment in staff as the organisation's best asset is recognised by the Trustees. The main building at MAAS is over ten years old and due to this will require regular maintenance moving forwards.

While general running costs increased to some degree it was the continued uplift in gas and electric process that had the most impact both at the Sanctuary and the charity shops. A total of £32,701 was incurred which is accepted as a reflection of the global market at the time, however cost saving measures were implemented in other operational areas to reduce overall expenditures.

During the financial year £372,625 was incurred on the new build development – which was fully funded through prior years donations. Depreciation to the value of £62,039 was allowed for in the reporting period. The Maureen Boal Charitable Trust provided £50,727 which will be used to finalise the completion of the building development, provide protective covering for our rain harvester and surfacing the dog run areas in the next financial year. We are grateful for this generous donation.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The organisation registered for VAT effective from 1 April 2022, comparative figures for the previous years are inclusive of VAT. Irrecoverable VAT is included in the cost of the items reported in the financial statements.

MAAS has weathered the covid pandemic and a period of national austerity over the past few years. However, based on UK Government communications financial uncertainty will continue with another 'difficult period' expected beyond the financial reporting year. The Trustees are mindful of the challenges presented by these developments in the economic environment. The Trustees will adopt a robust and sustainable management plan ensuring alignment with financial forecasts while meeting organisational aims and objectives.

We anticipate the need for our rehoming services and care for animals, as well as more challenging animals coming into our care, will not decrease and will continue to increase. This will result in ongoing assessments to ensure income generation meets these growing needs. It is acknowledged that we are continuing into another difficult and challenging environment and the need for financial management and, longer-term strategic development, will be at the forefront of the Trustees focus.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

The Trustees have responsibility for oversight of risk control within the organisation. Along with management they review risks on a regular basis. Risks were addressed during each Board meeting, and actions taken to mitigate or control these.

During this reporting period, the following sub committees were in place to address specific organisational matters and risk:

- The Finance and Audit Committee continued to have oversight of the accounting, financial management planning, and the internal and external audit arrangements, as well as associated risks.
- The Governance Group reviewed the Governing Document with necessary amendments ratified by the membership at the December 2023 Annual General Meeting.
- The Trustee Recruitment Group was established to promote, recruit and provide induction training for new Trustees.
- A Field Development Committee managed and reviewed the build and budgetary elements within the project, to its completion and opening.

Examples of risks in this reporting period:

- The risk of insufficient, and uncertain funding. The organisation has mitigated this risk by making provision under the reserves policy. Nine months' worth of overall operating costs are maintained as an absolute minimum baseline level of reserves. In addition over the past few years we have accumulated cash at hand reserves, which are readily available, in order to be able to weather any potential financial situations that would impact our operational viability over a longer-term period.
- An over reliance in charity shop income is also recognised - with a need to build on other income generation streams and diversify where appropriate. This is a strategic initiative to progress from 2024, as highlighted in our new strategic plan.
- An increase in general costs beyond MAAS control. This impacts on expenditure management -creating the potential for an increase in service requirements against a reduction in general donation income. Retained surplus from prior years and unanticipated legacy income will continue to assist in mitigating this risk.
- The Board of Directors decided to have an Organisational Review in the FY23/24. Trustees, Staff and Volunteers took part in this Review to assess if the MAAS Company would benefit from a re-organisation, a preliminary report was produced in Oct 23. This work is ongoing at end Mar 24.
- An increase in demand to take in animals from the general public. The organisation is now operating to a full capacity model which means longer stays for some animals, as well as associated care costs. It is likely this will not see a decrease.
- We have been successfully able to manage and weather the storm of covid and subsequent cost of living increases and a period of austerity in prior years. However, the new UK Government has indicated a further 'difficult period' will be encountered in the coming years. The Board maintains that ensuring cash reserves are built, and management of resources controlled and monitored, is key to addressing this unknown.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for Future Periods

Increased Capacity for Dogs:

During the 2023/24 reporting year, the Board and its members agreed to transition our kennel facilities to full capacity to address increasing industry-wide pressures on sanctuaries and rehoming centres. This decision, which is being implemented throughout the 2024/25 year, aims to maximize our ability to care for unwanted and vulnerable animals within the limitations of our existing infrastructure.

Following an initial bedding-in period, the transition to full capacity has proven beneficial, allowing the Sanctuary to assist a greater number of animals in need. This strategic approach ensures that our kennel and cattery spaces are utilized effectively, and we can provide shelter to as many animals as possible. Moreover, it enables us to support other sanctuaries by accepting dogs and cats when space permits, and by facilitating emergency rehoming placements when needed. This increased capacity not only enhances our impact within the community but also reinforces our commitment to providing a safe haven for animals who require urgent care and support.

Strategic Plan:

The Board of MAAS will introduce the Mid Antrim Animal Sanctuary Strategic Plan for 2024-2028 to our membership, staff, volunteers, and supporters. This comprehensive plan outlines our vision for creating a world where all companion animals feel loved and cared for, and reaffirms our commitment to providing shelter, care, and enrichment to vulnerable animals.

Over the past decade, the landscape of animal rehoming in Northern Ireland has seen significant changes. There has been an overall trend of fluctuating rehoming rates, influenced by various socio-economic factors.

The COVID-19 pandemic increased the demand for pets, as many sought companionships during lockdowns. However, post-pandemic, there has been a noticeable decline in rehoming rates, exacerbated further by the rising cost of living, which has made it harder for many to afford pet care.

This Strategic Plan will be our roadmap for the coming years, and guided by our core values of wellbeing, empathy, leadership, fulfilment, advocacy, respect, and education, we aim to enhance the welfare of the animals in our care, support our staff and volunteers, and inspire public awareness of animal welfare issues.

Our strategic priorities focus on several key areas to ensure we achieve our mission. In animal welfare, we will implement a holistic wellbeing model, integrating advanced veterinary care, behavioural enrichment, and customised training. Our advocacy efforts will strive to influence progressive animal welfare legislation through public campaigns and coalition building. By enhancing public education and community outreach, we aim to foster responsible pet ownership and increase community engagement through educational programs and volunteer opportunities.

To strengthen our organisational governance, we will enhance Board engagement, ensure transparency, and regularly review our policies. Financial sustainability will be achieved by diversifying revenue streams, strengthening supporter relationships, and implementing cost control measures. Finally, we will focus on operational excellence by optimising resources, adopting best practices, and fostering a culture of continuous improvement.

We are confident that this strategic plan will guide us in achieving our mission and vision, ensuring a brighter future for all companion animals.

Strategic priorities:

1. Animal Wellbeing (welfare)
2. Influencing Change
3. Public Education and Community Outreach
4. Organisational Governance
5. Financial Sustainability and Growth
6. Operational Excellence and Efficiency

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1. Animal Welfare:

Our Aim: To fully implement a holistic wellbeing model rooted in the five domains of animal welfare, integrating advanced veterinary care, behavioural enrichment, and customised training to ensure each cat and dog receives the essential care and training needed for a smooth transition to their forever homes.

2. Influencing Change:

Our Aim: To actively engage in advocacy efforts to promote and secure the enactment of progressive animal welfare legislation and best practice. This involves coordinating with other animal welfare organisations, and mobilising public support to influence policy changes at all levels.

3. Public Education and Community Outreach:

Our Aim: To enhance our public education and community outreach efforts by developing and delivering educational programs and campaigns that inform the public about animal welfare issues and responsible pet ownership. We will increase community engagement through various outreach activities, including providing volunteering opportunities and offering community support to foster stronger relationships and promote active participation.

4. Organisational Governance:

Our Aim: To implement systems and practices that not only enhance Board engagement and transparency in operations and decision-making but also ensure regular reviews and updates of organisational policies to meet evolving standards and needs.

5. Financial Sustainability and Growth:

Our Aim: To ensure financial stability through the development and expansion of a diverse range of revenue streams. We will strengthen our supporter relationships through effective communication, boosting both engagement and contributions. Additionally, we will regularly review and implement cost control measures to identify cost-saving opportunities, ensuring that these efficiencies do not compromise the quality of care and services provided.

6. Operational Excellence and Efficiency:

Our Aim: To strengthen the charity's operational capabilities and financial sustainability through strategic planning, resource optimisation, and fostering a culture of innovation. This involves investing in our staff and volunteers, utilising technology for better efficiency and fostering a culture of continuous improvement across the organisation.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Charity Overview:

Mid Antrim Animal Sanctuary was incorporated in April 2017 as a company limited by guarantee under the Companies Act 2006. It is a registered charity with the Charity Commission for Northern Ireland (Registration Number: NIC106779) and is recognised as a charity by HMRC (Charity Reference: NI01705). The principal office is located at Hurtletoot House, 60 Greystone Road, Antrim, BT41 2QN.

Governing Document:

As a Company Limited by Guarantee (Company Number: NI645182), Mid Antrim Animal Sanctuary is governed by its Memorandum and Articles of Association, which empower the charity to take any actions that further its charitable objectives or are conducive to achieving them.

Charity's Structure:

In accordance with charity law, the charity is governed by Trustees also serve, in a voluntary capacity, as the company's directors. The Board of Trustees consists of a minimum of three and a maximum of ten members, elected for a four-year term with a maximum service period of eight years.

The Board of Trustees of Mid Antrim Animal Sanctuary consists of dedicated individuals who oversee the organisation's governance and strategic direction. Elected by the Sanctuary's Members, their primary role is to ensure the sanctuary operates within its mission and complies with legal and regulatory requirements while providing financial oversight to build long-term stability.

The Trustees provide strategic leadership, ensuring the Sanctuary's continued growth and sustainability. Day-to-day operations are delegated to the Centre Manager and staff, who are supported by a dedicated team of volunteers. Trustees serve on a voluntary basis, with no remuneration received during the year. Staff salaries are reviewed annually, taking into account various factors.

As a company limited by guarantee, the organisation does not have share capital. Members' liability is limited to a maximum of £1 each, covering any contributions required to address the company's net assets or liabilities upon winding up. The organisation is a voluntary subscriber to the Fundraising Regulator.

Patricia Ball	Appointed 24 November 2021, Resigned 11 November 2024
Ian Dodds	Appointed 24 November 2021, Resigned 8 December 2024
Stephen Kennedy	Appointed 24 October 2018
Nicola Graham	Appointed 20 January 2021, Resigned 15 April 2023
Freda Waite	Appointed 23 October 2019
Robin Bates	Appointed 20 December 2022, Resigned 19 November 2024
Danielle Hollinger	Appointed 20 December 2022
Bill Atkinson	Appointed 1 May 2023, Resigned 11 November 2024
Helen Kerr	Appointed 9 June 2023
Gillian Stirling	Appointed 10 July 2023, Resigned 5 December 2024
Emma Cassidy	Appointed 10 July 2021, Resigned 9 January 2024
Andrew Godden	Appointed 24 April 2024

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

There were 12 meetings of the Trustees in the reporting period all meetings with a hybrid format.

Appointment of Trustees:

The Chairperson and Trustees are responsible for the recruitment and selection of new Trustees as needed. Trustees are chosen based on the relevance of their professional skills and their ability to contribute meaningfully to the governance of the charity.

As part of the recruitment process, new Trustees are fully briefed on their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the Board's decision-making processes, the charity's financial performance, and other key policies and relevant information.

Memberships:

Northern Ireland Companion Animal Welfare Group

As founding members of the Northern Ireland Companion Animal Welfare Group (NICAWG), Mid Antrim Animal Sanctuary continues to collaborate with other animal welfare charities to amplify the voice of animal welfare across Northern Ireland. Our ongoing work involves engaging with elected representatives and statutory agencies to influence and improve legislation, regulation, licensing laws, enforcement, and the standardisation of animal welfare practices.

In February 2024, representatives from the Sanctuary played a significant role in the development and launch of NICAWG's priorities at Stormont. This event marked a crucial step forward in advocating for stronger animal welfare policies and engaging directly with key stakeholders.

Association of Dogs and Cats Home

Mid Antrim Animal Sanctuary is pleased to report that our membership with the Association of Dogs & Cats Homes (ADCH) remains active and beneficial. The Trustees are proud that our staff, their work, and our facilities not only meet but exceed the high operational standards set by ADCH. This membership provides us with valuable access to training resources, advice, and guidelines that enhance the Sanctuary's operations and support our staff.

ADCH is the leading representative charity for dog and cat rescue and rehoming organisations across eight jurisdictions, including Northern Ireland, England, Scotland, Wales, the Republic of Ireland, Isle of Man, Jersey, and Guernsey. It promotes best practices in animal welfare and fosters collaboration among its members, which now exceed 160 organisations of varying sizes.

Being part of ADCH also connects us to a wider network through events such as the UK's largest animal welfare Annual Conference, which draws over 500 participants daily, including international attendees. These events, alongside ADCH's open meetings and training sessions, offer valuable opportunities for engagement, learning, and collaboration within the rescue and rehoming sector.

Our continued membership with ADCH underscores our commitment to maintaining the highest standards in animal welfare and allows us to stay at the forefront of best practices in the sector.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

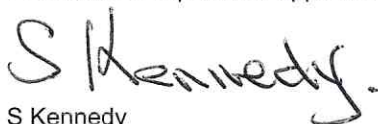
Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



S Kennedy

Trustee

23 December 2024

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Mid Antrim Animal Sanctuary for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Opinion

We have audited the financial statements of Mid Antrim Animal Sanctuary (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error, and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008.. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Amanda Harbinson

Mrs Amanda Harbinson (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

23 December 2024

Chartered Accountants
Statutory Auditor

24 Greystone Road
Antrim
N Ireland
BT41 2QN

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	465,394	-	465,394	223,478	40,727	264,205
Other trading activities	4	266,689	-	266,689	274,287	-	274,287
Other income	5	8,872	-	8,872	-	-	-
Total income		<u>740,955</u>	<u>-</u>	<u>740,955</u>	<u>497,765</u>	<u>40,727</u>	<u>538,492</u>
Expenditure on:							
Raising funds	6	2,695	-	2,695	2,032	-	2,032
Charitable activities	7	544,036	-	544,036	487,538	-	487,538
Total expenditure		<u>546,731</u>	<u>-</u>	<u>546,731</u>	<u>489,570</u>	<u>-</u>	<u>489,570</u>
Net income and movement in funds		194,224	-	194,224	8,195	40,727	48,922
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>1,709,405</u>	<u>50,727</u>	<u>1,760,132</u>	<u>1,701,210</u>	<u>10,000</u>	<u>1,711,210</u>
Fund balances at 31 March 2024		<u>1,903,629</u>	<u>50,727</u>	<u>1,954,356</u>	<u>1,709,405</u>	<u>50,727</u>	<u>1,760,132</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MID ANTRIM ANIMAL SANCTUARY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		1,154,939		828,513
Current assets					
Stocks	14	2,370		2,200	
Debtors	15	27,004		13,058	
Cash at bank and in hand		797,631		929,283	
		<u>827,005</u>		<u>944,541</u>	
Creditors: amounts falling due within one year	17	<u>(27,588)</u>		<u>(12,922)</u>	
Net current assets			<u>799,417</u>		<u>931,619</u>
Total assets less current liabilities			<u>1,954,356</u>		<u>1,760,132</u>
Income funds					
Restricted funds	18	50,727		50,727	
Unrestricted funds		1,903,629		1,709,405	
		<u>1,954,356</u>		<u>1,760,132</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st March 2024, although an audit has been carried out under section 65(2) of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. No members have required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act.

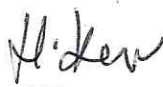
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 23 December 2024



S Kennedy
Trustee



H Kerr
Trustee

Company registration number NI645182

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	24		256,801		80,422
Investing activities					
Purchase of tangible fixed assets		(388,465)		(167,441)	
Net cash used in investing activities			(388,465)		(167,441)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(131,664)		(87,019)
Cash and cash equivalents at beginning of year			929,283		1,016,302
Cash and cash equivalents at end of year			<u>797,619</u>		<u>929,283</u>
Relating to:					
Cash at bank and in hand			797,631		929,283
Bank overdrafts included in creditors payable within one year			(12)		-

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 60 Greystone Road, Antrim, BT41 2QN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 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, as modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. 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.
- legacy income is recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.
- stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably and when consideration is given to the benefits and costs. No amounts are included for the contribution of general volunteers.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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:

Premises	4% straight line
Plant and equipment	10% straight line
Fixtures and fittings	15% 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 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Stocks

Sanctuary stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Shop stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably, and where consideration is given to the benefits and costs.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Limited by guarantee

The Charity is a company limited by Guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and gifts	465,394	223,478	40,727	264,205
Donations and gifts				
Collection Boxes	5,838	9,104	-	9,104
Donations	96,819	97,207	-	97,207
Grants Received	-	-	40,727	40,727
Gift Aid	10,487	41,223	-	41,223
Membership	25,360	24,227	-	24,227
Legacies	324,815	47,087	-	47,087
Sponsorship	2,075	4,630	-	4,630
	<u>465,394</u>	<u>223,478</u>	<u>40,727</u>	<u>264,205</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	33,914	18,710
Shop income	231,047	212,550
Sanctuary Receipts	-	34,108
Pet Plan	-	7,047
Conference Room Hire	3,928	1,872
Other trading activities	<u>266,689</u>	<u>274,287</u>

5 Other income

	Unrestricted funds	Total
	2024	2023
	£	£
Insurance Claims	<u>8,872</u>	<u>-</u>

6 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising and publicity		
Seeking donations, grants and legacies	<u>2,695</u>	<u>2,032</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	Charitable Activities	Charitable Activities
	2024 £	2023 £
Animal Sanctuary	128,388	104,549
Charity Shops	39,115	39,662
	<u>167,503</u>	<u>144,211</u>
Share of support costs (see note 9)	372,197	338,368
Share of governance costs (see note 9)	4,336	4,959
	<u>544,036</u>	<u>487,538</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on Raising Funds & Charitable Activities

	Animal Sanctuary £	Charity Shops £	Fund Raising £	Support £	Total 2024 £	Total 2023 £
Wages	-	-	-	245,387	245,387	238,344
Vet Fees	66,364	-	-	-	66,364	53,491
Depreciation	-	-	-	62,039	62,039	44,838
Rent	-	24,955	-	-	24,955	24,322
Rates	2,682	-	-	-	2,682	1,703
Heat & light	26,904	5,796	-	-	32,700	33,774
Printing/Stationery/Advertising	-	76	-	8,695	8,771	7,655
Computer expenses	-	-	-	3,425	3,425	4,568
Animal Feed	6,523	-	-	-	6,523	6,650
Insurance	7,291	1,459	-	2,606	11,356	8,750
Repairs & Maintenance	-	1,288	-	21,540	22,828	12,905
Sundry	-	603	-	1,030	1,633	4,978
Subscriptions	2,355	-	-	2,261	4,616	3,760
Accountancy & Audit	-	-	-	3,160	3,160	4,040
Telephone	4,804	429	-	-	5,233	4,370
Cleaning	-	-	-	3,137	3,137	2,453
Travel	590	634	-	-	1,224	104
Direct Costs	830	-	-	-	830	-
Vehicle Expenses	3,810	-	-	-	3,810	3,601
Dog Expenses	4,360	-	-	-	4,360	-
Function & Event Expenses	-	-	2,695	-	2,695	2,032
Training	-	-	-	-	-	-
Credit Card Machine	-	811	-	-	811	2,116
Health & Safety	178	-	-	-	178	1,034
Recruitment Expenses	-	2,752	-	7,673	10,425	8,235
Canteen	574	-	-	-	574	-
Bank Charges	-	312	-	355	667	880
Professional Fees	-	-	-	4,311	4,311	1,335
Conference Room Expenses	1,293	-	-	-	1,293	255
Opening Stock	2,200	-	-	-	2,200	3,500
Closing stock	(2,370)	-	-	-	(2,370)	(2,200)
Irrecoverable VAT	-	-	-	10,914	10,914	12,077
	<u>128,388</u>	<u>39,115</u>	<u>2,695</u>	<u>376,533</u>	<u>546,731</u>	<u>489,570</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	256,195	-	256,195	247,613	-	247,613
Depreciation	62,039	-	62,039	44,838	-	44,838
Irrecoverable VAT	10,914	-	10,914	12,077	-	12,077
Sundry	1,030	-	1,030	2,230	-	2,230
Cleaning	3,137	-	3,137	2,453	-	2,453
Repairs & Maintenance	21,540	-	21,540	12,658	-	12,658
Computer Running	3,425	-	3,425	4,568	-	4,568
Subscriptions	2,261	-	2,261	3,566	-	3,566
Business Insurance	2,606	-	2,606	-	-	-
Bank Charges	355	-	355	879	-	879
Printing, Stationery & Advertising	8,695	-	8,695	7,486	-	7,486
Audit fees	-	3,160	3,160	-	4,040	4,040
Legal and professional	-	1,176	1,176	-	919	919
	<u>372,197</u>	<u>4,336</u>	<u>376,533</u>	<u>338,368</u>	<u>4,959</u>	<u>343,327</u>
Analysed between						
Charitable activities	<u>372,197</u>	<u>4,336</u>	<u>376,533</u>	<u>338,368</u>	<u>4,959</u>	<u>343,327</u>

Governance costs includes payments to the auditors of £3,160 (2023: £4,040) for audit fees.

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	3,160	4,040
Depreciation of owned tangible fixed assets	<u>62,039</u>	<u>44,838</u>

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>12</u>	<u>12</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	<u>245,387</u>	<u>238,344</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

(Continued)

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Premises	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	1,014,424	23,057	56,157	21,539	1,115,177
Additions	372,625	13,426	2,414	-	388,465
At 31 March 2024	1,387,049	36,483	58,571	21,539	1,503,642
Depreciation and impairment					
At 1 April 2023	206,307	23,044	44,763	12,550	286,664
Depreciation charged in the year	55,482	2,688	2,071	1,798	62,039
At 31 March 2024	261,789	25,732	46,834	14,348	348,703
Carrying amount					
At 31 March 2024	1,125,260	10,751	11,737	7,191	1,154,939
At 31 March 2023	808,117	13	11,394	8,989	828,513

14 Stocks

	2024	2023
	£	£
Raw materials and consumables	2,370	2,200

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	4,449	70
Other debtors	22,555	12,988
	27,004	13,058

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Loans and overdrafts

	2024 £	2023 £
Credit Card	12	-
Payable within one year	12	-

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank overdrafts	16	12	-
Other taxation and social security		5,060	3,779
Trade creditors		19,336	4,828
Accruals and deferred income		3,180	4,315
		<u>27,588</u>	<u>12,922</u>

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	At 31 March 2024 £
	50,727	-	50,727
	<u>50,727</u>	<u>-</u>	<u>50,727</u>
Previous year:	At 1 April 2022 £	Incoming resources £	At 31 March 2023 £
	10,000	40,727	50,727
	<u>10,000</u>	<u>40,727</u>	<u>50,727</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 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 £	At 31 March 2024 £
General funds	1,709,405	740,955	(546,731)	1,903,629
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	1,701,210	497,765	(489,570)	1,709,405

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,154,939	-	1,154,939
Current assets/(liabilities)	748,690	50,727	799,417
	<u>1,903,629</u>	<u>50,727</u>	<u>1,954,356</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	828,513	-	828,513
Current assets/(liabilities)	880,892	50,727	931,619
	<u>1,709,405</u>	<u>50,727</u>	<u>1,760,132</u>

21 Capital commitments

Amounts contracted for but not provided in the financial statements:

	2024 £	2023 £
	2024 £	2023 £
Acquisition of property, plant and equipment	-	289,901

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Events after the reporting date

Since the year ending one trustee has been appointed and five have resigned. The reasons for resignations included retirement, time commitments and differing perspectives on governance matters.

The centre manager was made redundant on 8th November 2024 following a review and reorganisation of the Animal Sanctuary.

23 Related party transactions

R Bates, who is a trustee, provided services to the value of £1,030 to the charity during the year. All transactions were at arms length. This trustee has resigned now.

24 Cash generated from operations	2024 £	2023 £
Surplus for the year	194,224	48,922
Adjustments for:		
Depreciation and impairment of tangible fixed assets	62,039	44,838
Movements in working capital:		
(Increase)/decrease in stocks	(170)	1,300
(Increase) in debtors	(13,946)	(13,058)
Increase/(decrease) in creditors	14,654	(1,580)
Cash generated from operations	<u>256,801</u>	<u>80,422</u>

25 Analysis of changes in net funds

The charity had no material debt during the year.

26 Movement in Funds

Fund	At 01/04/23 £	Incoming Resources £	Resources Expended £	Transfers £	At 31/03/24 £
Restricted	50,727	-	-	-	50,727
Field Development Reserve	-	-	-	-	-
Unrestricted - operational	-	-	-	-	-
Unrestricted - general	1,709,405	740,955	546,731	-	1,903,629
	<u>1,760,132</u>	<u>740,955</u>	<u>546,731</u>	<u>-</u>	<u>1,954,356</u>

Mid Antrim Animal Sanctuary

Northern Ireland - Charity number 106779

Annual report

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

Chair's Foreword:

Mid Antrim Animal Sanctuary has a rich history rooted in our dedication to animal welfare. Formed in 1996, the sanctuary began as a modest initiative by a group of passionate volunteers committed to rescuing and caring for abandoned and mistreated animals. Over the years, it has grown significantly, both in terms of its facilities and its impact on the lives of companion animals across Northern Ireland.

Initially, the sanctuary operated on a small scale but as the need for our services grew, the sanctuary expanded its operations, enhancing its infrastructure to accommodate more animals and provide better care. This included the development of improved kennels, veterinary facilities, and areas for animal enrichment and training.

Throughout our history, we have maintained a strong reputation for our compassionate approach to animal welfare. We have forged valuable connections with other animal welfare organisations, local authorities, and the community, which have been crucial in our efforts to rehome animals and advocate for better animal protection laws.

The sanctuary's commitment to animal welfare extends beyond providing shelter and care. We actively engage in public education campaigns to raise awareness about responsible pet ownership and the importance of animal welfare. Community outreach programs have been instrumental in fostering a culture of compassion and empathy towards animals in the local area.

Staff and Volunteers are the backbone of our Sanctuary. Without their dedication we would not be able to provide the high-quality, potentially lifesaving care and support that we do to so many animals in need.

Today, Mid Antrim Animal Sanctuary stands as a testament to the power of dedication and our ongoing efforts to rescue, rehabilitate, and rehome animals, coupled with our advocacy and educational initiatives, ensure that we remain a vital resource for animals in need and a beacon of hope for animal welfare in Northern Ireland.

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 governing document, the Companies Act 2006 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).

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Objectives and Activities

Charitable Objectives

Vision	<p>"To work to enhance the Sanctuary's reputation as an excellent example in it's field.</p> <p>To work to ensure all dogs and cats have the best opportunities to be rehomed in forever homes.</p> <p>To work towards a point where at some time in the future no pet animal is unwanted, mistreated, neglected, homeless or needlessly euthanised."</p>
Mission	<p>"Mid Antrim Animal Sanctuary is fully committed to providing care, shelter and enrichment to, and to alleviate the suffering of unwanted, abandoned or vulnerable dogs and cats and to rehome them if possible or otherwise offer them a caring home for life. We also aim to educate the public on the welfare of companion animals."</p>

Public Benefit Statement

In setting our objectives and planning our activities for the 2023/24 year the Trustees gave careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit. To ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries, all our activities are related to the following charitable objectives:

- For the benefit of the public in Northern Ireland, to relieve the suffering and distress of animals in need of rescue, care and attention and in particular, to provide and maintain a sanctuary or other facilities for the reception, care, treatment and re-homing of such animals and by any other means as the directors shall consider appropriate.
- To advance the education of young people and adults on the promotion of animal welfare and the correct treatment of animals by any means as the directors shall consider appropriate.

Our main objectives include:

- To relieve the suffering and distress of animals in need of rescue, care or attention and provide a safe refuge for them until they find their forever home.
- To provide medical attention, enrichment and socialisation activities for all animals in our care.
- The provision of facilities for the animals in our care and provide a home for life, where necessary.
- To allow for the return of any of our animals should they encounter any difficulties in their new home.
- Encouraging interest and advocating the support of animal welfare throughout Northern Ireland.
- The advancement of education in animal welfare.
- To increase and encourage volunteering opportunities so as to complement and supplement the work of the staff.
- To increase the profile of the organisation and ensuring we have sufficient funds to meet our aims and objectives year on year.
- To extend our membership and supporter networks.

There have been no material changes in the objects of the charity since the previous year. In shaping our activities and objectives, the Trustees have considered the Charity Commission's guidance on public benefit. These benefits are demonstrated through the number of animals successfully re-homed within the year and the reduction in unwanted, neglected, abused and vulnerable animals. These benefits also include the promotion of animal welfare through education, promotion and volunteering opportunities.

None of these purposes give rise to any harm.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our Beneficiaries

Our Animals

During this year our activities resulted in the following rehoming achievements:

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Dogs	238	327	342	151	204	171	227
Cats	150	269	326	249	244	248	221

The Trustees noted a satisfactory level of animal re-homing, with a 33% increase in the number of dogs rehomed from 2022/23. However, there was an 11% decrease in the number of cats finding homes, which is a concern. Despite the positive trend in dog rehoming, the Trustees acknowledge that the re-homing environment continues to be challenging and is anticipated to remain so due to factors such as the ongoing cost-of-living crisis, which has resulted in more people surrendering their pets.

Return and Foster Statistics

In line with our objectives, the Sanctuary provides a commitment that all adopted animals may be returned in the event of difficulties in their new homes. This year saw 21 dogs and 24 cats being returned. Once returned, any influencing factors are thoroughly assessed and addressed before considering future re-homing opportunities. Additionally, 9 dogs and 14 cats were placed in foster care due to medical or behavioural issues that impacted their chances of finding permanent homes.

Behavioural Mentoring Plans (BMPs)

Behavioural Mentoring Plans (BMPs) continue to be a cornerstone of our work. These plans are crucial in addressing behavioural issues within the kennel environment and ensuring effective communication among team members and potential adopters. This structured approach helps to achieve the best possible rehoming outcomes by preparing dogs to transition smoothly into their new homes.

Five Domains of Animal Welfare

The Five Domains of Animal Welfare play a significant role in addressing both the physical and mental well-being of our animals. In response to recent research and benchmarking against other organisations, we revised our policy on routine neutering and spaying. These procedures are now timed according to the dog's age and breed, as evidence has shown that early neutering can contribute to behavioural difficulties.

Long-Term Care

At the end of the 2023/24 reporting year, we had a total of 5 long-term dogs who were unable to find a home for various reasons. These dogs have a lifetime sanctuary at our facility, receiving ongoing care and enrichment to ensure their well-being.

Puppy Plan

The Puppy Plan project has been highly successful, providing a structured training schedule for puppies under six months old while in our care. This plan is designed to prepare them for rehoming by introducing them to external environments. Once rehomed, adopters are encouraged to enrol in formal socialization and training classes to continue their puppies' development.

Kitten Plan

In 2022/23, we introduced the Kitten Plan program, which guides adopters through an eight-week post-adoption socialization and habituation plan to prevent fear-based behaviours. This initiative ensures that kittens receive the best start in life and are well-prepared for their new homes.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Enrichment and Socialization Projects

Our enrichment and socialization projects remain a priority, with a particular focus on ensuring that long-term dogs benefit from these activities. The Dogs Day Out Programme continues to be an integral part of our efforts, providing varied and stimulating experiences for the dogs in our care.

Behavioural Support for Adopters

To support adopters, we offer a Behavioural Talk and Advice Programme, which saw 26 dogs and their owners attend sessions this year. Our 'April's Wish' initiative, funded through specific donations, provides one-on-one behavioural advice in the home environment, further supporting successful rehoming.

Re-homing Packs and Follow-ups

We continue to update our re-homing packs, which offer comprehensive advice for new adopters and an overview of our work. Post-adoption follow-ups are now a regular feature, allowing us to understand and address any challenges that arise, ensuring the long-term success of each adoption.

Our Staff and Volunteers:

During the 2023/24 reporting year, MAAS staff participated in a range of training sessions aimed at enhancing their skills and knowledge across various important areas. These sessions included training on XL Bully legislation updates provided through the Association of Dogs and Cats Homes (ADCH), as well as information on the evolving science of neutering dogs and cats, with guidance from ADCH and the Cats Protection League/Cat Group. Staff also received essential training in First Aid, Fire, and Manual Handling awareness, along with specialized sessions on First Aid for Mental Health and Emergency First Aid. Additionally, a Safe Place awareness session was conducted to raise awareness about maintaining a safe and supportive environment within the organization.

In March 2024, the Board issued two surveys, one to staff and one to volunteers, with the aim of gauging satisfaction levels among those working in the sanctuary and our stores. The surveys were designed to identify areas for improvement and to help shape our future activities. Response rates varied, with the staff survey receiving a generally low level of participation. Despite this, the results have continued to influence our decision-making and remain a driving force behind our focus on continuous improvement.

"Mid Antrim Animal Sanctuary is committed to maintaining the highest standards of care and service by continually reviewing and monitoring the performance of our officers and volunteers. We conduct regular staff meetings to ensure effective communication, provide feedback, and support our team's development. This approach enables us to identify areas for improvement, celebrate successes, and ensure that we are delivering the best possible outcomes for the animals in our care."

Volunteers play a major part in ensuring the organisation meet its aims and objectives. Volunteer inductions continue with a total of 6 held in the year. Once inducted, our volunteers are encouraged to attend staff training on specific animal welfare subjects to enhance both their knowledge and be an integral part of the team meeting all organisational objectives.

The Trustees thank all our volunteers for their work, support, and commitment, in complementing our staff team throughout the reporting period.

Our Communities:

Partnership with Women's Aid ABCL&N

Our partnership with Women's Aid ABCL&N, which serves Antrim, Ballymena, Carrickfergus, Larne, and Newtownabbey, remains robust. Through this agreement, we offer safe refuge for the dogs and cats of Women's Aid service users during transitional periods. Over the past year, we supported six service users, with no impact on the Sanctuary's capacity or our ability to assist other animals. This service is provided at no cost to Women's Aid or the individuals. We have also achieved Safe Place recognition and are recognised as a Safe Employer concerning domestic violence.

Support for Community Organisations and Foodbanks

We continue to support local community organisations and foodbanks by providing pet food donations to six initiatives. Our aim is to help keep pets in their homes and prevent relinquishment, acknowledging the significant joy and comfort animals bring to their owners.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Charity Shop Contributions

Our charity shop actively supports other homeless organisations by donating unsold clothing items. We also collaborate with foodbanks through the School Uniform scheme, contributing to their efforts in assisting those in need.

Collaborations and Corporate Partnerships

We maintain ongoing collaborations with animal charities and strive to strengthen our relationships with businesses. Our goal is to align with their Corporate Social Responsibility (CSR) strategies, enhancing mutual support and impact.

Commitment to Education in Animal Welfare

Over the past year, we have continued to prioritise educational practices as a key aspect of our work in animal welfare. We believe that education is a crucial first step for alleviating the suffering of companion animals and fostering a more compassionate community.

Our outreach included visits to local primary schools, where we engaged with students to discuss animal welfare and well-being. These interactions aimed to instil a sense of responsibility and empathy towards animals from an early age.

These educational efforts represent the first steps in our ongoing mission to enhance the welfare of companion animals and promote a deeper understanding of their needs within the community.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our Key Achievements & Impacts

Launch of Our New Activity and Enrichment Area

In September 2023, we were thrilled to officially launch our newly developed activity and enrichment area at Mid Antrim Animal Sanctuary. This exciting development, six years in the making, was made possible after acquiring additional land behind our existing premises. An opening event was attended by volunteers, with a public opening held which was attended by the Mayor of Antrim and Newtownabbey, local councillors and MLA's, and the wider public.

The new facility features:

- Meet and Greet Building: A dedicated space where prospective families can meet and get to know their potential new family members in a comfortable and welcoming environment.
- Puppy Unit: A specialised area for expectant mothers and their pups, including a socialisation space to give them the best possible start in life.
- Living Room Spaces: Designed to help dogs acclimate to indoor living, these environments allow them to socialise in a setting that may be entirely new for some of our residents.
- Sensory Garden: An enclosed, stimulating environment featuring scented plants, play items, and high shelving, providing our cats with a rich, exploratory experience.
- Puppy Run & Agility Course: These areas are designed to offer both physical and mental challenges, helping to keep our dogs healthy and engaged.
- Exercise Runs: Four expansive outdoor spaces where dogs can enjoy the freedom to run and play.
- Cat Garden: A secure and engaging space that offers our feline residents an opportunity to explore, play, and observe the world around them.

Since the official opening, our animals have greatly benefited from the increased exercise and enrichment opportunities provided by these new facilities. The dogs are thriving with the added physical activity and mental stimulation, while the cats are enjoying the freedom to explore their enhanced environments. Moreover, the dedicated meet and greet area has become a vital space where hopeful new families can comfortably interact with and get to know their potential new pets, fostering stronger bonds and more successful adoptions.

These enhancements have been designed to significantly improve the lives of the animals in our care, providing them with the best possible environment during their stay at the Sanctuary. We are deeply grateful to everyone who has supported us over the years, helping to make this transformative development a reality.

Public Access at the Sanctuary

In March 2024, we began opening the Sanctuary to the public every Wednesday and Saturday from 1:30 pm to 4:00 pm. During these hours, visitors can access our kennel yard to view dogs available for rehoming. This open access provides an opportunity for the public to engage with our staff and volunteers, learn about our ongoing work, and gain insights into the operations of the Sanctuary. Following an initial bedding in period, the opening has proven to be a welcome change.

Our Challenges

Closure of our Larne Shop due to fire damage

On February 1st, 2024, Mid Antrim Animal Sanctuary faced a significant setback when a fire devastated our Larne shop, causing irreparable damage to the shop and its contents. Despite this unexpected crisis, our team acted swiftly, negotiating a move to an adjacent site at no additional cost. Thanks to the overwhelming generosity of the community, who provided an influx of donations, and the transfer of stock from our Antrim store, we successfully reopened the Larne shop in March 2024, just over one month after the fire.

The relocation to a larger space has presented an unexpected opportunity. The increased size of the new store has allowed us to explore the potential for a permanent move to a larger, more strategically positioned location. The Board of Trustees is currently evaluating the long-term viability of this option, considering the benefits it could bring to our fundraising efforts and overall mission.

We are immensely grateful for the support we received during this challenging time, which not only enabled us to quickly re-establish our Larne presence but also opened the door to future growth and expansion.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteer Retention

The current landscape for recruiting and retaining volunteers across Northern Ireland presents significant challenges. Mid Antrim Animal Sanctuary is continuously promoting the benefits of volunteering and actively seeking to expand its volunteer base.

However, this has proven to be difficult due to a variety of factors. Many individuals face time constraints, particularly those balancing work and family commitments, which limits their ability to commit to volunteer work. Additionally, the cost-of-living crisis has led some potential volunteers to seek paid employment over volunteer roles. There is also increased competition for volunteers, as many charitable organisations in Northern Ireland are facing similar shortages and are striving to engage the same pool of willing individuals. Despite these challenges, the Sanctuary remains dedicated to highlighting the rewarding experience of volunteering and the positive impact it has on both the animals and the community, in the hope of inspiring more people to join their team.

Benchmarking and Best Practice

Collaboration with Battersea Dog & Cats Home

In June and July 2023, representatives from Battersea Dogs & Cats Home visited Mid Antrim Animal Sanctuary to learn more about our operations and the current status of animal welfare in Northern Ireland. This visit was an invaluable opportunity to showcase the Sanctuary's approach to animal care and rehoming. Discussions focused on our ongoing initiatives and the unique challenges we face within the region. Moving forward, plans are being developed for collaborative training opportunities, the establishment of bursaries to support staff development, and joint funding applications to enhance our capabilities and broaden our impact. Such partnerships with esteemed organisations like Battersea are essential for sharing knowledge, adopting best practices, and elevating standards of animal welfare across the sector.

Northern Ireland Animal Welfare Forum

In May 2023, the Mid Antrim Animal Sanctuary participated in the Northern Ireland Animal Welfare Forum, a meeting that brought together various animal charities from across the region. This forum provided a platform for discussing prevalent issues, sharing insights, and exploring collaborative solutions to improve animal welfare. Key topics included strategies for addressing the rising number of animal surrenders, enhancing community engagement, and the implementation of unified welfare standards. The forum also explored avenues for collaborative working and resource sharing to ensure a cohesive approach to animal welfare across Northern Ireland. Such collective efforts are crucial in addressing common challenges and driving forward innovative solutions that benefit animals and communities alike.

Commitment to Continuous Improvement

As part of our commitment to continuous improvement, Mid Antrim Animal Sanctuary regularly engages in benchmarking activities with other leading organisations within the animal welfare sector. This includes participating in industry conferences, adopting innovative practices observed in other facilities, and incorporating feedback from external reviews into our operational strategies. These efforts ensure that we remain at the forefront of animal welfare, delivering the highest standard of care and support to the animals we serve.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial Review

The Trustees confirm a surplus of net income over expenditure of £194,224. For the financial year, income was £740,955 (2022/3: £538,492), an increase of £202,463. This increase is in the main attributable to unanticipated legacy income.

Total expenditure for the year was £546,731 (2022/3: £489,570 an increase of £57,161. This increase was due to an increase in sanctuary expenditure, running costs and depreciation charges on the asset additions in the year.

Cash reserves (operating reserve, approximately 9 months of operating costs) of £300,000 were maintained as a minimum baseline in the accounts during the financial year.

Given ongoing uncertainty within global financial markets the Trustees continued with a pragmatic approach to investments during the financial year. Liquidity and maintaining cash reserves were considered of greater importance in times of austerity, The Board approved a decision to place £200,000 in fixed term interest bearing accounts to ensure funds are obtaining a return, and were readily available should they be needed.

The worth of the organisation is £1,954,356 at the end of the financial year.

The main income streams for MAAS during the year were charity shops sales, £184,251; and legacies, £324,815 (the two streams providing £509,066 of the total income). Shop income was down from the previous year by an amount of £28,299. Whilst we anticipated growing the retail income the arson attack on our shop in Larne had a significant impact on plans.

Thankfully legacy income was received, which helped mitigate against the challenges in our retail environment. Higher than anticipated, the large legacy amount was received with thanks by MAAS. Legacy income, although unable to fully plan for, is used to supplement the organisation's reserve account which in turn funds the development project and allows for cash reserves. The legacy strategy continues with effective, but compassionate, promotional information, engagement within memory donations and connection to local solicitors. Membership of the Will to Give group continues with a committee position held within the organisation to further promote gifts in wills.

General donations are seeing a continued decrease in returns, when compared to previous years. The context of the cost-of-living crisis, inflationary increases, and a lack of confidence in surplus personal cash are factors contributing to this in the financial year. This trend affects almost all charities and may continue. The Trustees will continue to monitor and find ways to mitigate and diversify income generation and find opportunities within current challenges; as outlined in our new strategic plan.

The Trustees humbly highlight their gratitude to our supporters whose generosity ensures we meet our organisational aims and objectives and public benefit. Our supporters allow us to be an organisation that can progress, plan for the future, and financially thrive.

Elements of expenditure, such as staffing costs, vet bills, property maintenance, all increased in the financial year and is reflective of trends in the external environment.

External economic factors necessitated an uplift in salaries, however investment in staff as the organisation's best asset is recognised by the Trustees. The main building at MAAS is over ten years old and due to this will require regular maintenance moving forwards.

While general running costs increased to some degree it was the continued uplift in gas and electric process that had the most impact both at the Sanctuary and the charity shops. A total of £32,701 was incurred which is accepted as a reflection of the global market at the time, however cost saving measures were implemented in other operational areas to reduce overall expenditures.

During the financial year £372,625 was incurred on the new build development – which was fully funded through prior years donations. Depreciation to the value of £62,039 was allowed for in the reporting period. The Maureen Boal Charitable Trust provided £50,727 which will be used to finalise the completion of the building development, provide protective covering for our rain harvester and surfacing the dog run areas in the next financial year. We are grateful for this generous donation.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The organisation registered for VAT effective from 1 April 2022, comparative figures for the previous years are inclusive of VAT. Irrecoverable VAT is included in the cost of the items reported in the financial statements.

MAAS has weathered the covid pandemic and a period of national austerity over the past few years. However, based on UK Government communications financial uncertainty will continue with another 'difficult period' expected beyond the financial reporting year. The Trustees are mindful of the challenges presented by these developments in the economic environment. The Trustees will adopt a robust and sustainable management plan ensuring alignment with financial forecasts while meeting organisational aims and objectives.

We anticipate the need for our rehoming services and care for animals, as well as more challenging animals coming into our care, will not decrease and will continue to increase. This will result in ongoing assessments to ensure income generation meets these growing needs. It is acknowledged that we are continuing into another difficult and challenging environment and the need for financial management and, longer-term strategic development, will be at the forefront of the Trustees focus.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

The Trustees have responsibility for oversight of risk control within the organisation. Along with management they review risks on a regular basis. Risks were addressed during each Board meeting, and actions taken to mitigate or control these.

During this reporting period, the following sub committees were in place to address specific organisational matters and risk:

- The Finance and Audit Committee continued to have oversight of the accounting, financial management planning, and the internal and external audit arrangements, as well as associated risks.
- The Governance Group reviewed the Governing Document with necessary amendments ratified by the membership at the December 2023 Annual General Meeting.
- The Trustee Recruitment Group was established to promote, recruit and provide induction training for new Trustees.
- A Field Development Committee managed and reviewed the build and budgetary elements within the project, to its completion and opening.

Examples of risks in this reporting period:

- The risk of insufficient, and uncertain funding. The organisation has mitigated this risk by making provision under the reserves policy. Nine months' worth of overall operating costs are maintained as an absolute minimum baseline level of reserves. In addition over the past few years we have accumulated cash at hand reserves, which are readily available, in order to be able to weather any potential financial situations that would impact our operational viability over a longer-term period.
- An over reliance in charity shop income is also recognised - with a need to build on other income generation streams and diversify where appropriate. This is a strategic initiative to progress from 2024, as highlighted in our new strategic plan.
- An increase in general costs beyond MAAS control. This impacts on expenditure management -creating the potential for an increase in service requirements against a reduction in general donation income. Retained surplus from prior years and unanticipated legacy income will continue to assist in mitigating this risk.
- The Board of Directors decided to have an Organisational Review in the FY23/24. Trustees, Staff and Volunteers took part in this Review to assess if the MAAS Company would benefit from a re-organisation, a preliminary report was produced in Oct 23. This work is ongoing at end Mar 24.
- An increase in demand to take in animals from the general public. The organisation is now operating to a full capacity model which means longer stays for some animals, as well as associated care costs. It is likely this will not see a decrease.
- We have been successfully able to manage and weather the storm of covid and subsequent cost of living increases and a period of austerity in prior years. However, the new UK Government has indicated a further 'difficult period' will be encountered in the coming years. The Board maintains that ensuring cash reserves are built, and management of resources controlled and monitored, is key to addressing this unknown.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for Future Periods

Increased Capacity for Dogs:

During the 2023/24 reporting year, the Board and its members agreed to transition our kennel facilities to full capacity to address increasing industry-wide pressures on sanctuaries and rehoming centres. This decision, which is being implemented throughout the 2024/25 year, aims to maximize our ability to care for unwanted and vulnerable animals within the limitations of our existing infrastructure.

Following an initial bedding-in period, the transition to full capacity has proven beneficial, allowing the Sanctuary to assist a greater number of animals in need. This strategic approach ensures that our kennel and cattery spaces are utilized effectively, and we can provide shelter to as many animals as possible. Moreover, it enables us to support other sanctuaries by accepting dogs and cats when space permits, and by facilitating emergency rehoming placements when needed. This increased capacity not only enhances our impact within the community but also reinforces our commitment to providing a safe haven for animals who require urgent care and support.

Strategic Plan:

The Board of MAAS will introduce the Mid Antrim Animal Sanctuary Strategic Plan for 2024-2028 to our membership, staff, volunteers, and supporters. This comprehensive plan outlines our vision for creating a world where all companion animals feel loved and cared for, and reaffirms our commitment to providing shelter, care, and enrichment to vulnerable animals.

Over the past decade, the landscape of animal rehoming in Northern Ireland has seen significant changes. There has been an overall trend of fluctuating rehoming rates, influenced by various socio-economic factors.

The COVID-19 pandemic increased the demand for pets, as many sought companionships during lockdowns. However, post-pandemic, there has been a noticeable decline in rehoming rates, exacerbated further by the rising cost of living, which has made it harder for many to afford pet care.

This Strategic Plan will be our roadmap for the coming years, and guided by our core values of wellbeing, empathy, leadership, fulfilment, advocacy, respect, and education, we aim to enhance the welfare of the animals in our care, support our staff and volunteers, and inspire public awareness of animal welfare issues.

Our strategic priorities focus on several key areas to ensure we achieve our mission. In animal welfare, we will implement a holistic wellbeing model, integrating advanced veterinary care, behavioural enrichment, and customised training. Our advocacy efforts will strive to influence progressive animal welfare legislation through public campaigns and coalition building. By enhancing public education and community outreach, we aim to foster responsible pet ownership and increase community engagement through educational programs and volunteer opportunities.

To strengthen our organisational governance, we will enhance Board engagement, ensure transparency, and regularly review our policies. Financial sustainability will be achieved by diversifying revenue streams, strengthening supporter relationships, and implementing cost control measures. Finally, we will focus on operational excellence by optimising resources, adopting best practices, and fostering a culture of continuous improvement.

We are confident that this strategic plan will guide us in achieving our mission and vision, ensuring a brighter future for all companion animals.

Strategic priorities:

1. Animal Wellbeing (welfare)
2. Influencing Change
3. Public Education and Community Outreach
4. Organisational Governance
5. Financial Sustainability and Growth
6. Operational Excellence and Efficiency

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1. Animal Welfare:

Our Aim: To fully implement a holistic wellbeing model rooted in the five domains of animal welfare, integrating advanced veterinary care, behavioural enrichment, and customised training to ensure each cat and dog receives the essential care and training needed for a smooth transition to their forever homes.

2. Influencing Change:

Our Aim: To actively engage in advocacy efforts to promote and secure the enactment of progressive animal welfare legislation and best practice. This involves coordinating with other animal welfare organisations, and mobilising public support to influence policy changes at all levels.

3. Public Education and Community Outreach:

Our Aim: To enhance our public education and community outreach efforts by developing and delivering educational programs and campaigns that inform the public about animal welfare issues and responsible pet ownership. We will increase community engagement through various outreach activities, including providing volunteering opportunities and offering community support to foster stronger relationships and promote active participation.

4. Organisational Governance:

Our Aim: To implement systems and practices that not only enhance Board engagement and transparency in operations and decision-making but also ensure regular reviews and updates of organisational policies to meet evolving standards and needs.

5. Financial Sustainability and Growth:

Our Aim: To ensure financial stability through the development and expansion of a diverse range of revenue streams. We will strengthen our supporter relationships through effective communication, boosting both engagement and contributions. Additionally, we will regularly review and implement cost control measures to identify cost-saving opportunities, ensuring that these efficiencies do not compromise the quality of care and services provided.

6. Operational Excellence and Efficiency:

Our Aim: To strengthen the charity's operational capabilities and financial sustainability through strategic planning, resource optimisation, and fostering a culture of innovation. This involves investing in our staff and volunteers, utilising technology for better efficiency and fostering a culture of continuous improvement across the organisation.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Charity Overview:

Mid Antrim Animal Sanctuary was incorporated in April 2017 as a company limited by guarantee under the Companies Act 2006. It is a registered charity with the Charity Commission for Northern Ireland (Registration Number: NIC106779) and is recognised as a charity by HMRC (Charity Reference: NI01705). The principal office is located at Hurtletoot House, 60 Greystone Road, Antrim, BT41 2QN.

Governing Document:

As a Company Limited by Guarantee (Company Number: NI645182), Mid Antrim Animal Sanctuary is governed by its Memorandum and Articles of Association, which empower the charity to take any actions that further its charitable objectives or are conducive to achieving them.

Charity's Structure:

In accordance with charity law, the charity is governed by Trustees also serve, in a voluntary capacity, as the company's directors. The Board of Trustees consists of a minimum of three and a maximum of ten members, elected for a four-year term with a maximum service period of eight years.

The Board of Trustees of Mid Antrim Animal Sanctuary consists of dedicated individuals who oversee the organisation's governance and strategic direction. Elected by the Sanctuary's Members, their primary role is to ensure the sanctuary operates within its mission and complies with legal and regulatory requirements while providing financial oversight to build long-term stability.

The Trustees provide strategic leadership, ensuring the Sanctuary's continued growth and sustainability. Day-to-day operations are delegated to the Centre Manager and staff, who are supported by a dedicated team of volunteers. Trustees serve on a voluntary basis, with no remuneration received during the year. Staff salaries are reviewed annually, taking into account various factors.

As a company limited by guarantee, the organisation does not have share capital. Members' liability is limited to a maximum of £1 each, covering any contributions required to address the company's net assets or liabilities upon winding up. The organisation is a voluntary subscriber to the Fundraising Regulator.

Patricia Ball	Appointed 24 November 2021, Resigned 11 November 2024
Ian Dodds	Appointed 24 November 2021, Resigned 8 December 2024
Stephen Kennedy	Appointed 24 October 2018
Nicola Graham	Appointed 20 January 2021, Resigned 15 April 2023
Freda Waite	Appointed 23 October 2019
Robin Bates	Appointed 20 December 2022, Resigned 19 November 2024
Danielle Hollinger	Appointed 20 December 2022
Bill Atkinson	Appointed 1 May 2023, Resigned 11 November 2024
Helen Kerr	Appointed 9 June 2023
Gillian Stirling	Appointed 10 July 2023, Resigned 5 December 2024
Emma Cassidy	Appointed 10 July 2021, Resigned 9 January 2024
Andrew Godden	Appointed 24 April 2024

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

There were 12 meetings of the Trustees in the reporting period all meetings with a hybrid format.

Appointment of Trustees:

The Chairperson and Trustees are responsible for the recruitment and selection of new Trustees as needed. Trustees are chosen based on the relevance of their professional skills and their ability to contribute meaningfully to the governance of the charity.

As part of the recruitment process, new Trustees are fully briefed on their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the Board's decision-making processes, the charity's financial performance, and other key policies and relevant information.

Memberships:

Northern Ireland Companion Animal Welfare Group

As founding members of the Northern Ireland Companion Animal Welfare Group (NICAWG), Mid Antrim Animal Sanctuary continues to collaborate with other animal welfare charities to amplify the voice of animal welfare across Northern Ireland. Our ongoing work involves engaging with elected representatives and statutory agencies to influence and improve legislation, regulation, licensing laws, enforcement, and the standardisation of animal welfare practices.

In February 2024, representatives from the Sanctuary played a significant role in the development and launch of NICAWG's priorities at Stormont. This event marked a crucial step forward in advocating for stronger animal welfare policies and engaging directly with key stakeholders.

Association of Dogs and Cats Home

Mid Antrim Animal Sanctuary is pleased to report that our membership with the Association of Dogs & Cats Homes (ADCH) remains active and beneficial. The Trustees are proud that our staff, their work, and our facilities not only meet but exceed the high operational standards set by ADCH. This membership provides us with valuable access to training resources, advice, and guidelines that enhance the Sanctuary's operations and support our staff.

ADCH is the leading representative charity for dog and cat rescue and rehoming organisations across eight jurisdictions, including Northern Ireland, England, Scotland, Wales, the Republic of Ireland, Isle of Man, Jersey, and Guernsey. It promotes best practices in animal welfare and fosters collaboration among its members, which now exceed 160 organisations of varying sizes.

Being part of ADCH also connects us to a wider network through events such as the UK's largest animal welfare Annual Conference, which draws over 500 participants daily, including international attendees. These events, alongside ADCH's open meetings and training sessions, offer valuable opportunities for engagement, learning, and collaboration within the rescue and rehoming sector.

Our continued membership with ADCH underscores our commitment to maintaining the highest standards in animal welfare and allows us to stay at the forefront of best practices in the sector.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

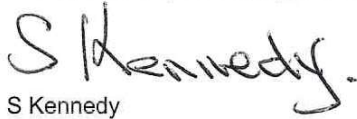
Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



S Kennedy
Trustee

23 December 2024

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Mid Antrim Animal Sanctuary for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mid Antrim Animal Sanctuary

Northern Ireland - Charity number 106779

Annual return

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Opinion

We have audited the financial statements of Mid Antrim Animal Sanctuary (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error, and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008.. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Amanda Harbinson

Mrs Amanda Harbinson (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

23 December 2024

Chartered Accountants
Statutory Auditor

24 Greystone Road
Antrim
N Ireland
BT41 2QN

Mid Antrim Animal Sanctuary

Northern Ireland - Charity number 106779

Accounts

Charity registration number NIC106779

Company registration number NI645182 (Northern Ireland)

MID ANTRIM ANIMAL SANCTUARY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

MID ANTRIM ANIMAL SANCTUARY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Ball D Hollinger R Bates I Dodds F Waite S Kennedy W Atkinson E Cassidy H Kerr G Stirling	(Appointed 1 May 2023) (Appointed 10 July 2023) (Appointed 9 June 2023) (Appointed 10 July 2023)
Secretary	J Hume	
Charity number	NIC106779	
Company number	NI645182	
Principal address	60 Greystone Road Antrim BT41 2QN	
Auditor	Corrigan CA Limited 24 Greystone Road Antrim N Ireland BT41 2QN	
Bankers	Danske Bank 42 High Street Antrim BT41 4AN	
Solicitors	Mccauley Ritchie Solicitors 89 Holywood Road Belfast BT4 3RD	

MID ANTRIM ANIMAL SANCTUARY

CONTENTS

	Page
Trustees' report	1 - 11
Statement of trustees' responsibilities	12
Independent auditor's report	13 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 29

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 governing document, the Companies Act 2006 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).

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities

Objectives and Activities / Public Benefit

In ensuring that the activities of Mid Antrim Animal Sanctuary provide a public benefit, all our activities are related to the following charitable objects:

- For the benefit of the public in Northern Ireland, to relieve the suffering and distress of animals in need of rescue, care and attention and in particular, to provide and maintain a sanctuary or other facilities for the reception, care, treatment and re-homing of such animals and by any other means as the directors shall consider appropriate.
- To advance the education of young people and adults on the promotion of animal welfare and the correct treatment of animals by any means as the directors shall consider appropriate.

Our main objectives include:

- To relieve the suffering and distress of animals in need of rescue, care or attention and provide a safe refuge for them until they find their forever home.
- To provide medical attention, enrichment and socialization activities for all animals in our care.
- The provision of facilities for the animals in our care and provide a home for life, where necessary.
- To allow for the return of any of our animals should they encounter any difficulties in their new home.
- Encouraging interest and advocating the support of animal welfare throughout Northern Ireland.
- The advancement of education in animal welfare.
- To increase and encourage volunteering opportunities so as to complement and supplement the work of the staff.
- To increase the profile of the organisation and ensuring we have sufficient funds to meet our aims and objectives year on year.
- To extend our membership and supporter networks.

There have been no material changes in the objects of the charity since the previous year. In shaping our activities and objectives, the Trustees have considered the Charity Commission's guidance on public benefit. These benefits are demonstrated through the number of animals successfully re-homed within the year and the reduction in unwanted, neglected, abused and vulnerable animals. These benefits also include the promotion of animal welfare through education, promotion and volunteering opportunities.

None of these purposes give rise to any harm.

Trustees are content that the objectives were fully met.

During this year our activities resulted in the following rehoming achievements:

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Dogs	238	327	342	151	204	171
Cats	150	269	326	249	244	248

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In progressing our main objective's we have achieved the following in this reporting period.

Our Animals:

The Trustees note a satisfactory level of animals being re-homed, however this number remains lower than those pre Covid-19. A total of 171 dogs and 248 cats were re-homed over this period. The re-homing environment continues to be challenging, and will remain so for the foreseeable future. During the Covid pandemic and subsequent lockdown, there was a high demand for dogs across the region and many of these dogs did not receive the standard level of socialisation that they required; this has resulted in a significant number of dogs being relinquished due to behavioural issues. This increase is set to continue and with the cost of living crisis now starting to have a severe impact on pet ownership both are creating the perfect storm in animal welfare, well-being and rehoming.

In line with our objectives, the Sanctuary provides a commitment that all our adopted animals may be returned to the Sanctuary in the event of difficulties in their homes. This year saw 21 dogs being returned, with 2 dogs being reclaimed, and 24 cats being returned; these are the highest numbers ever recorded within the organisation. Once returned any elements that allowed for this action are fully considered and addressed prior to future re-homing opportunities. Within the re-homing figures 9 dogs and 14 cats were fostered due to medical or behavioural issues that impacted on their ability to find a home.

Behavioural Mentoring Plans (BMPs) continue to play a major role and are now more impactful and important than ever due to the nature of the dogs being relinquished. The aim of BMP's is to address, within the confines of the kennel environment, the behavioural issues of each dog, how best to address these issues and effective actions and communication both within the team and to potential adopters to ensure the best possible rehoming outcome. Anticipation of this challenging environment led to specific training for staff members on how best to implement, this type of training will continue for both staff and volunteers.

The Five Animal Welfare Domains continue to play a major role in our work addressing both the physical and mental well-being of our animals and these better connect with the aims and objectives of the organisation. In light of recent research, and benchmarking with other organisations, the policy regarding routine neutering and spaying was changed in that these procedures are now being completed at a time best suited to the dog's age and breed. Evidence highlighted that there was a connection between these procedures being completed early and behavioural difficulties.

At year end we had a total of 5 long term dogs who, for a number of reasons, were unable to find a home; these dogs have a home for life at the Sanctuary.

The successful Puppy Plan project continues and ensures a twofold approach aiming to give the best start in life for our puppies:

- Whilst in our care at the Sanctuary any puppies, less than 6 months old who are awaiting re-homing, commence with the dedicated puppy training schedule which involves working through a series of activities to introduce them to external environments.
- Once re-homed the adopters are then encouraged to enrol themselves and their puppies into formal socialisation and puppy training classes.

This year the Kitten Plan was introduced which with a similar focus on ensuring the best start for all our kittens who follow an eight week plan which adopters are encouraged to engage with post adoption. These socialisation and habituation plans are aimed at preventing fear behaviour towards animals, situations, environments and people.

In this reporting period we ensured the continuation of socialisation and enrichment projects for our dogs; with a specific staff focus in ensuring that our long term dogs in particular benefit from these daily activities. We continue with our Dogs Day Out Programme and an extensive list and variety of activities is now in place for our dogs with an emphasis on enrichment, stimulation and change.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In order to ensure our re-homed dogs get the best start to their new life, adopters can return to address any issues with their dog and this continues with a behavioural talk and advice programme. In this reporting year a total of 26 dogs and the owners attended these. This was developed further in this reporting period to include the 'April's Wish' programme, where one to one behavioural advice is given post adoption in the home environment. This is proving successful and is funded directly via specific donations.

Assistance continued to be provided to other rescue organisations, with the supply of donated food to assist them in their work, and allow them to continue providing care to the dogs and cats in their care. This is possible due to the generous donations of food we receive from our supporters including the Pet Food Bank organised by Tesco Antrim, Sainsbury's Carrickfergus and a number of other local and supportive businesses. All are thanked for their continued support.

Additionally, we continue to work in partnership with Clinivet who supply a complimentary bag of food to all our adopted dogs, which connects with their age and breed. In turn, we receive a percentage of all online sales achieved using our unique coding system.

Our re-homing packs continue to be updated with emphasis on advice for new adopters and a general overview of our work. Post adoption 'catch ups' are now in place to develop an understanding of the challenges faced, address issues or just a general update since rehoming.

Our Staff & Volunteers:

Investment in our staff continues to meet the ever-changing needs of the organisation. With the increase in pressures to ensure our dogs get the minimum 2 walks per day and an enrichment activity, and the increase in behavioural issues, a managed system is in place which includes dog walking allocation and a focus on staff only dogs.

The permanent change to online applications and an appointment based system were fully evaluated against remaining open for walk-in's from the public, and benchmarked against other similar organisations. It was considered that remaining on an appointment based system was more beneficial to the lives, well-being, and welfare of the animals in the Sanctuary's care and subsequently ratified by the Trustees.

Staff completed mandatory training, other generic and animal facing training, and the organisation is moving to a more focused learning environment which is welcomed. With the increase in dog-related behavioural issues, specific dog related training continued to ensure our staff are fully equipped to address these challenges and offer advice to future adopter; this approach will continue. Pet First Aid training was completed by all animal facing staff.

Personal appraisals continue for all staff members, with individual mentoring plans for both new staff members and volunteers. Within these mentoring plans, staff are also allocated the more difficult to re-home dogs to enhance knowledge, put in place and reinforce BMPs and to successfully promote rehoming opportunities for both our dogs and cats. Our committed and skilled staff ensured that we continued to rise to the daily challenges presented, and that the organisation progress in all areas of animal welfare and wellbeing.

A new employment role was created in respect of a Finance Officer, to oversee the financial matters of the organisation.

Volunteers play a major part in ensuring the organisation meets its aim and objectives. Volunteer inductions continue with a total of 6 held in the year. Once inducted, our volunteers are encouraged to attend staff training on specific animal welfare subjects to enhance both their knowledge and be an integral part of the team meeting all organisational objectives.

The Trustees thank all our volunteers for their work, support, and commitment, in complementing our staff team throughout the reporting period.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Our projects and future plans:

Field Development Project

The work commenced on this major expansion plan in August 2022 which will ensure the long term sustainability of the organisation and provide onsite provision for four enclosed dog runs with agility, a meet and greet building, dedicated puppy unit and cat garden. All of these will enhance the lives of our animals in a positive, rewarding and enriched manner while resident at the Sanctuary. With an anticipated completion date in August 2023 this development will further enable our ability to meet our aims and objectives.

Northern Ireland Companion Animal Welfare Group

As founding members of the NI Companion Animal Welfare Group (NICAWG) work continued, alongside other animal welfare related charities, to provide a voice and promote animal welfare to a wider audience and engage with our elected representatives and statutory agencies. The focus continues to address legislation, regulation, licensing laws, enforcement and a commonality in animal welfare standards. This year the group organised, for the first time in Northern Ireland, a hustings event 'Stand up for Animals' where potential elected representatives from each political party had the opportunity to speak directly on their stance regarding animal welfare. This was a successful event highlighting the levels of commitment in this area. The concerns around extensive puppy farming and its connection to GB and Europe continue to be an area of concern.

This year the organisation became a member of the One Voice for Animal's group.

The organisation continues to work with representatives including local individuals, statutory agents, and a local Councillor, to address animal welfare issues at a local level. This group aims to connect the obligations and activities involved in animal welfare matters.

Association of Dogs & Cats Home Membership

Our membership of the Association of Dogs & Cats Home (ADCH) remains in place. The Trustees are delighted that our staff, their work, and our facilities continue to fully meet and go beyond these operational sector standards. This membership also allows for access to training resources, as well as advice and guidelines for the benefit of the Sanctuary and staff.

Education in Animal Welfare

As an organisational objective, this year saw an outward looking approach to education with a number of visits to local primary schools to connect with their learning and to highlight the Sanctuary's approach to animal welfare and well-being. Additionally, Antrim and Newtownabbey Council launched their own bursary scheme where disadvantaged youth could attend a taster session looking at potential career options; we were delighted to be part of this showcasing the options within the animal related sector.

Partnership working

The partnership agreement with Women's Aid ABCL&N, covering Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey continues. If a service user has the need to use the services of Women's Aid then we will offer their dog or cat safe refuge in the interim period. At year end there were a total of 6 service users. It should be noted that this project has no impact on the capacity at the Sanctuary or on the dogs and cats requiring our future assistance and there is no charge to Women's Aid or the individual. The organisation has earned Safe Place recognition and has become a Safe Employer with regards to domestic violence.

The need to support community organisations and foodbanks continues and we are now assisting a total of 6 with pet food donations. The overall aim is to ensure, where possible, that animals can remain in their home without the fear of relinquishment and with an understanding how much joy having an animal can bring to an individual's life.

Our charity shop continues to support other homeless organisations, by donating unsold clothing items and also working with foodbanks with the School Uniform scheme.

We continue to work in collaboration with, and support the work of, other animal charities.

We continue to enhance our work with businesses and other organisations; and aim to connect with their Corporate Social Responsibility (CSR) strategies.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Financial Review

The Trustees confirm a surplus of net income over expenditure of £48,922.

For the financial year, income was £538,492 (2022: £695,077), a decrease of £156,585. This decrease is attributable to a reduction in legacy income which was noted as an anomaly in last year's account, while mitigated with an increase in charity shop income and one major grant in respect of the field development fund.

Total expenditure for the year was £489,570 (2022: £405,609) an increase of £83,961. This increase can be attributed to a general uplift in utility costs connected to many economic factors beyond organisational control and a significant increase in salary costs, including the additional employment of the Finance Officer. The increase is more reflective of the recruitment decisions made in the previous reporting period, all of which were subject to a business case and budgetary review.

Cash reserves were maintained during the financial year. An amount of £400,000 had been held in reserve for the field development project however, on further consideration and confirming an uplift in costs, this amount was increased to £411,000 with a contingency of £40,000, totalling £451,000. On noting the potential challenges within the financial market the Trustees made the decision to increase the operating reserve account to £300,000 allowing for an approximate 9 month timescale. Both amounts will be continually monitored by the Trustees and allowances and adjustments will be made where necessary.

Income

The organisational income was boosted by trading sales from the two charity shops and the temporary opening of a pop up shop was completed both to generate additional income and manage surplus donated stock; total retail income was £212,550. This continually increase in shop income is welcomed by the Trustees and consideration will be given in due course to the opening of a third shop.

Legacy income was dramatically reduced in this reporting period however the amount from the previous year was considered higher than normally would have been anticipated. Legacy income, although unable to fully plan for, is used to supplement the organisation's reserve account which in turn funds the development project and allows for cash reserves. The legacy strategy continues with effective, but compassionate, promotional information, engagement with in memory donations and connection to local solicitors. Membership of the Will to Give group continues with a committee position held within the organisation to further promote gifts in wills.

General donations were decreased by almost £16,000 which, while concerning, is in context of the current cost of living crisis, inflationary increases and a lack of confidence in surplus personal cash. The decrease was mitigated in some way by the move to online donations. This trend may continue however the Trustees will continue to monitor and find ways to mitigate and diversify income generation and find opportunities within current challenges. The increase in Gift Aid is representative of a three year period.

This year grant funding was received from the Maureen Boal Charitable Trust to the value of £40,727 for the field development fund and is a restricted balance within the accounts. The £10,000 restricted amount received in the previous financial year remains unspent; this year will see both amounts being utilised.

The Trustees continue to highlight their gratitude to our generous supporters whose generosity ensure we meet our organisational aims and objectives. Our supporters allow us to be an organisation that can progress, plan for the future, and financially thrive.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Expenditure

Expenditure continued to increase in this reporting period within a number of categories. This is reflective of trends in the external environment and will continue to impact on future expenses.

Having completed a strategic overview of staffing levels in 2021, this reporting period saw the impact of additional staffing levels both within animal facing and business areas. An increase of over £45,000 was realised within this budget heading. These recruitments were reflective of the need to meet the operational requirements of the organisation and while external economic factors necessitated an uplift in salaries, investment in staff as the organisation's best asset is recognised by the Trustees.

While general running costs increased to some degree it was the uplift in gas and electric that had the most impact both at the Sanctuary and the charity shops. A total increase of £15,000 was incurred which is accepted as a reflection of the global market. The shop increase of £5,000 was mitigated slightly by a reduction in rental costs due to negotiations with landlords and extension to shop contracts; both were welcomed. The increase in utility costs, while anticipated to fluctuate over the next number of years, no significant reduction is expected; the Trustees are mindful of this and consideration is given to budgetary constraints to allow for effective financial management.

The scheduled expenditure within the field development project, while an asset to the organisation and improving the quality of life for the animals in our care, it is acknowledged that there is a degree of uncertainty around these additional operational costs and the overall financial impact.

Management and oversight

During this reporting period the following sub committees were in place in order to address specific organisational matters:

- Finance and Audit Committee continued to have oversight of the accounting, financial management planning, and the internal and external audit arrangements, as well as risks. There were 2 meetings in this reporting period.
- Governance Committee was established to review the Governing Document with necessary amendments ratified by the membership at the Annual General Meeting. There were 4 meetings in this reporting period.
- Trustee Recruitment was established to promote, recruit and provide induction training for new Trustees. There were 2 meetings in this reporting period.
- Field Development was established to manage the build and budgetary elements within this project. There were 7 meetings in this reporting period.

Depreciation to the value of £44,838 was allowed for in the reporting period.

The organisation registered for VAT effective from 1 April 2022, comparative figures for the previous year are inclusive of VAT.

Irrecoverable VAT is included in the cost of the items reported in the financial statements.

Looking to the future

Financial uncertainty will continue and the Trustees are mindful of the challenges presented by current economic environment and will adopt a robust and sustainable plan ensuring alignment will financial forecasts while meeting organisational aims and objectives.

An adaptable and agile approach will be needed to address our income versus expenditure given the financial climate of increased interest rates, inflationary pressures, cost of living crisis and a lack of confidence in the financial markets; all of which creates uncertainty for the future.

The reduction in a surplus of income due both to reduced income and increased operational costs will be difficult to balance and regular reviews and forecasting will be needed to maintain a sustainable financial position. This will be exacerbated by an increase in the need for rehoming opportunities and the potential for more challenging animals coming into our care. It is acknowledged that we are entering what will be a difficult and challenging environment and the need for financial management will be at the forefront.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 nine 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.

Investment

Given ever increasing uncertainty within global conditions the Trustees continued with a risk adverse approach regarding investments during the financial year. Liquidity and maintaining cash reserves were considered of greater importance in these uncertain times. Strategic decisions and legal requirements for investing will be explored in future years based on both market uncertainty and remaining cash reserves on the completion of the field development. All decisions will be aligned with the ethos of the organisation connecting to animal welfare and well-being.

The balance sheet value of the organisation is £1,760,132.

Risk Management

The Trustees have responsibility for oversight of risk management within the organisation and ensure an active role, along with management, to review risk on a regular basis. Each review incorporates an assessment of the risk, the likelihood of risk, and the actions taken to mitigate or control risks.

Identifiable risks in this reporting period include the following:

- The risk of insufficient funding continues and the organisation has mitigated this risk by making provision under their reserves policy; an amount of which will be retained in order to meet any future uncertainty. An over reliance in charity shop income is also recognised with a need to build on other income generation streams and diversify where appropriate.
- Increase in living costs including utilities, with both impacting on rehoming requirements and internal expenditure management creating the potential for an increase in rehoming needs against a reduction in income; the reserve amount will assist in mitigating this risk.
- Insurance and cyber cover – continual reviews take place with regards to sufficient insurance cover and the impact of cyber risks and adequate mitigation being in place. An evaluation to ensure robust IT systems took place. The organisation is registered with the Information Commissioner's Office.
- Assessing capacity within the staffing and volunteering teams. This was to ensure we can continue to meet the needs of the organisation, and to identify stressors within these. Consideration is now being given to a full evaluation of staffing levels to meet an ever changing workplace environment.

Policies and procedures continue to be assessed and completed, to address both internal and external risks to the charity. A risk register is maintained by the organisation.

A review of our Health & Safety policies and procedures took place over the reporting period.

A strategic review of the organisation continues to determine the future needs of the organisation and create a long term plan based on agility, accountability and sustainability.

A note of thanks is given to all our fundraising volunteers, supporter groups and charity shop volunteers who assist in our fundraising efforts.

The organisation is a voluntary subscriber to the Fundraising Regulator.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Mid Antrim Animal Sanctuary was incorporated in April 2017, as a company limited by guarantee constituted under the Companies Act 2006. It is a registered charity with the Charity Commission Northern Ireland, NIC106779 and accepted as a charity with HMRC, NI01705.

Mid Antrim Animal Sanctuary is a Company Limited by Guarantee, Number NI645182. It is governed by a Memorandum and Articles of Association. The principal office of the company is located at Hurtletoot House, 60 Greystone Road, Antrim, BT41 2QN

The Trustees give strategic direction, so ensuring that the Sanctuary can develop and be future proof. Trustees do not usually manage the day to day running of the Sanctuary; this work is delegated to the Centre Manager and staff with assistance from our volunteers. All Trustees give of their time freely and no trustee received remuneration in the year. Staff salaries are set alongside a number of variables and are considered on an annual basis.

The Trustees of the company are its directors for the purposes of charity law, and are collectively referred to as Trustees. The number of Trustees must not be less than 3 or more than 10. Mid Antrim Animal Sanctuary is managed by voluntary. Trustees are elected for a four year period, with a maximum term in office of 8 years.

The powers of the Trustees are set out in their Articles of Association.

The Charity has the power to do anything which is calculated to further its Objects or is conducive or incidental in doing so. In particular, the Charity Trustees have the financial power:

- To organise workshops, study visits, classes, training to promote animal welfare.
- To accept gifts and to raise funds.
- To enter into contracts to provide services.
- To buy, lease or in exchange, hire or otherwise acquire any property and to maintain and equip it.
- To sell, lease or otherwise dispose of all or any part of the property.
- To borrow money and to charge the whole or any part to the property belonging to the Charity.
- To borrow money and to charge the whole or any part of the property belonging to the Charity as security for a grant or the discharge of the obligation.
- To co-operate with other charities, voluntary bodies and statutory authorities formed for any charitable purpose.
- To acquire, merge with or to enter into partnership or joint venture arrangement with any other charity.
- To set aside income as a reserve against future expenditure.
- To employ and remunerate such staff.
- To recruit and train volunteers.
- Invest the moneys of the Charity not immediately required for its Objects.
- To provide indemnity insurance for its directors.
- To insure and arrange insurance cover.
- To establish or acquire subsidiary companies.
- To pay out of the funds the cost of forming and registering.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Ball

D Hollinger

R Bates

I Dodds

F Waite

N Graham

(Resigned 15 April 2023)

V Heffron

(Resigned 16 March 2023)

S Kennedy

W Atkinson

(Appointed 1 May 2023)

E Cassidy

(Appointed 10 July 2023)

H Kerr

(Appointed 9 June 2023)

G Stirling

(Appointed 10 July 2023)

There were 14 meetings of the Trustees in the reporting period all meetings with a hybrid format.

Appointment of Trustees

The Chairperson and Trustees recruit and select Trustees as needed. New Trustees are recruited on the relevance of their professional skills and their potential to be able to make a helpful contribution to the governance of the charity. As part of their recruitment process they are made aware of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Board and decision making process, the financial performance of the charity and other relevant policies and information.

Vision

- To work to enhance the Sanctuary's reputation as an excellent example in its field.
- To work to ensure all dogs and cats have the best opportunities to be rehomed in forever homes.
- To work towards better animal welfare protection through legislation.
- To work towards a point where at sometime in the future no pet animal is unwanted, mistreated, neglected, homeless or needlessly euthanised.

Mission

Mid Antrim Animal Sanctuary is fully committed to providing care, shelter, and daily enrichment to, and to alleviate the suffering of, unwanted, abandoned or vulnerable dogs and cats and to rehome them if possible or otherwise offer them a caring home for life. We also aim to educate the public on the welfare of companion animals.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



D Hollinger
Trustee

29 November 2023

S Kennedy
Trustee



MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Mid Antrim Animal Sanctuary for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Disclaimer of Opinion

We have audited the financial statements of Mid Antrim Animal Sanctuary (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

We are unable to express an opinion on the accompanying financial statements. Because of the significance of the matters described in the "Basis for Disclaimer of Opinion" section of the auditor's report we have been unable to obtain sufficient audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We do not believe that the audit evidence we have obtained in relation to the charity shop income during the period from April 2022 to November 2022 is sufficient and appropriate to provide a basis for our opinion. Controls which should have operated over shop income during the period from April 2022 to November 2022 were not operational and documentary evidence as to amounts receivable were destroyed. We were unable to confirm or verify by alternative means shop income included in the Statement of Financial Activities at £212,550 as at 31st March 2023. As a result of this we were unable to determine whether any adjustments might have been necessary in respect of shop income in the *Statement of Financial Activities* and the *Statement of Cash Flows*. Appropriate controls have since been implemented to reduce the risk.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report, in addition to what is included in the "Basis for Disclaimer of Opinion", in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

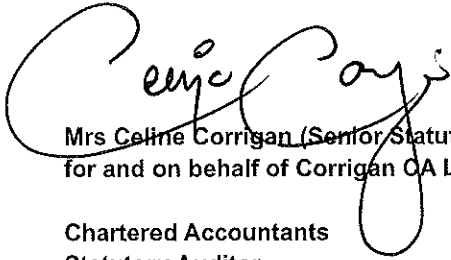
MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008.. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs Celine Corrigan (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

Chartered Accountants
Statutory Auditor

29 November 2023

24 Greystone Road
Antrim
N Ireland
BT41 2QN

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>							
Donations and legacies	3	223,478	40,727	264,205	426,819	10,000	436,819
Other trading activities	4	274,287	-	274,287	251,323	-	251,323
Investments	5	-	-	-	373	-	373
Other income	6	-	-	-	-	6,562	6,562
Total income		497,765	40,727	538,492	678,515	16,562	695,077
<u>Expenditure on:</u>							
Raising funds	7	2,032	-	2,032	2,185	-	2,185
Charitable activities	8	487,538	-	487,538	396,862	6,562	403,424
Total expenditure		489,570	-	489,570	399,047	6,562	405,609
Net income for the year/ Net movement in funds		8,195	40,727	48,922	279,468	10,000	289,468
Fund balances at 1 April 2022		1,701,210	10,000	1,711,210	1,421,742	-	1,421,742
Fund balances at 31 March 2023		1,709,405	50,727	1,760,132	1,701,210	10,000	1,711,210

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MID ANTRIM ANIMAL SANCTUARY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		828,513		705,910
Current assets					
Stocks	15	2,200		3,500	
Debtors	16	13,058		-	
Cash at bank and in hand		929,283		1,016,302	
		<u>944,541</u>		<u>1,019,802</u>	
Creditors: amounts falling due within one year	17	<u>(12,922)</u>		<u>(14,502)</u>	
Net current assets			931,619		1,005,300
Total assets less current liabilities			<u>1,760,132</u>		<u>1,711,210</u>
Income funds					
Restricted funds			50,727		10,000
Unrestricted funds			1,709,405		1,701,210
			<u>1,760,132</u>		<u>1,711,210</u>

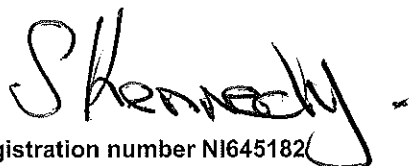
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st March 2023, although an audit has been carried out under section 65(2) of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. No members have required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 29 November 2023

S Kennedy
Trustee



Company registration number NI645182

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	22		80,422		338,122
Investing activities					
Purchase of tangible fixed assets		(167,441)		(1,537)	
Investment income received		-		373	
Net cash used in investing activities			(167,441)		(1,164)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(87,019)		336,958
Cash and cash equivalents at beginning of year			1,016,302		679,344
Cash and cash equivalents at end of year			<u>929,283</u>		<u>1,016,302</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 60 Greystone Road, Antrim, BT41 2QN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 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, as modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. 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.
- legacy income is recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.
- stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably and when consideration is given to the benefits and costs. No amounts are included for the contribution of general volunteers.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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:

Premises	4% straight line
Plant and equipment	10% straight line
Fixtures and fittings	15% 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 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Stocks

Sanctuary stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Shop stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably, and where consideration is given to the benefits and costs.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Limited by guarantee

The Charity is a company limited by Guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	223,478	40,727	264,205	426,819	10,000	436,819
Donations and gifts						
Collection Boxes	9,104	-	9,104	8,244	-	8,244
Donations	97,206	-	97,206	113,116	-	113,116
Grants Received	-	40,727	40,727	-	10,000	10,000
Gift Aid	41,223	-	41,223	13,311	-	13,311
Membership	24,227	-	24,227	21,641	-	21,641
Legacies	47,088	-	47,088	265,387	-	265,387
Sponsorship	4,630	-	4,630	5,120	-	5,120
	<u>223,478</u>	<u>40,727</u>	<u>264,205</u>	<u>426,819</u>	<u>10,000</u>	<u>436,819</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	18,710	18,668
Shop income	212,550	181,916
Sanctuary Receipts	34,108	44,645
Pet Plan	7,047	6,094
Conference Room Hire	1,872	-
	<u>274,287</u>	<u>251,323</u>
Other trading activities	<u>274,287</u>	<u>251,323</u>

5 Investments

	Total Unrestricted funds	Total Unrestricted funds
	2023	2022
	£	£
Interest receivable	-	373
	<u>-</u>	<u>373</u>

6 Other income

	Total	Restricted funds
	2023	2022
	£	£
HMRC Grants Received	-	6,562
	<u>-</u>	<u>6,562</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	2,032	2,185
	<u>2,032</u>	<u>2,185</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Charitable Activities	Charitable Activities
	2023	2022
	£	£
Animal Sanctuary	104,549	100,657
Charity Shops	39,662	40,070
	<u>144,211</u>	<u>140,727</u>
Share of support costs (see note 10)	338,368	257,660
Share of governance costs (see note 10)	4,959	5,037
	<u>487,538</u>	<u>403,424</u>
Analysis by fund		
Unrestricted funds	487,538	396,862
Restricted funds	-	6,562
	<u>487,538</u>	<u>403,424</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Expenditure on Raising Funds & Charitable Activities

	Animal Sanctuary £	Charity Shops £	Fund Raising £	Support £	Total 2023 £	Total 2022 £
Wages	200,887	37,457	-	-	238,344	190,278
Vet Fees	53,491	-	-	-	53,491	50,794
Depreciation	44,838	-	-	-	44,838	38,025
Rent	-	24,322	-	-	24,322	30,355
Rates	1,703	-	-	-	1,703	1,050
Heat & light	24,186	9,588	-	-	33,774	18,841
Printing/Stationery/Advertising	7,486	169	-	-	7,655	12,935
Computer expenses	4,568	-	-	-	4,568	-
Animal Feed	6,650	-	-	-	6,650	10,569
Insurance	7,632	1,118	-	-	8,750	9,288
Repairs & Maintenance	12,658	247	-	-	12,905	8,581
Sundry	2,801	2,177	-	-	4,978	7,871
Subscriptions	3,740	20	-	-	3,760	-
Accountancy & Audit	-	-	-	4,040	4,040	4,692
Telephone	3,324	1,046	-	-	4,370	4,551
Cleaning	2,453	-	-	-	2,453	3,381
Travel	-	104	-	-	104	-
Field Expenditure	-	-	-	-	-	3,150
Vehicle Expenses	3,601	-	-	-	3,601	2,510
Dog Licencing & Microchip	-	-	-	-	-	2,284
Function & Event Expenses	-	-	2,032	-	2,032	2,185
Indemnity Insurance	-	-	-	-	-	2,043
Credit Card Machine	1,243	873	-	-	2,116	2,009
Staff Training	1,034	-	-	-	1,034	1,339
Recruitment Expenses	8,235	-	-	-	8,235	-
Consultancy - Gift Aid	-	-	-	-	-	1,063
Bank Charges	880	-	-	-	880	856
Professional Fees	416	-	-	919	1,335	345
Conference Room Expenses	255	-	-	-	255	114
Opening Stock	3,500	-	-	-	3,500	-
Closing stock	(2,200)	-	-	-	(2,200)	(3,500)
Irrecoverable VAT	-	12,077	-	-	12,077	-
	<u>393,381</u>	<u>89,198</u>	<u>2,032</u>	<u>4,959</u>	<u>489,570</u>	<u>405,609</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	247,613	-	247,613	186,118	-	186,118
Depreciation	44,838	-	44,838	38,025	-	38,025
Irrecoverable VAT	12,077	-	12,077	-	-	-
Sundry	2,230	-	2,230	5,721	-	5,721
Cleaning	2,453	-	2,453	3,381	-	3,381
Repairs & Maintenance	12,658	-	12,658	8,581	-	8,581
Computer Running	4,568	-	4,568	-	-	-
Subscriptions	3,566	-	3,566	-	-	-
Support Costs	-	-	-	2,043	-	2,043
Bank Charges	879	-	879	856	-	856
Printing, Stationery & Advertising	7,486	-	7,486	12,935	-	12,935
Audit fees	-	4,040	4,040	-	4,692	4,692
Legal and professional	-	919	919	-	345	345
	<u>338,368</u>	<u>4,959</u>	<u>343,327</u>	<u>257,660</u>	<u>5,037</u>	<u>262,697</u>
Analysed between Charitable activities	<u>338,368</u>	<u>4,959</u>	<u>343,327</u>	<u>257,660</u>	<u>5,037</u>	<u>262,697</u>

Governance costs includes payments to the auditors of £2,310 (2022: £2,200) for audit fees.

11 Trustees

Related party - Expenses relating to dog socialisation and puppy classes were incurred by R Bates, a trustee of the charity. Invoices received from R Bates during the year totalled £470. No other benefits were derived by other trustees.

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>12</u>	<u>10</u>
Employment costs	2023	2022
	£	£
Wages and salaries	<u>238,344</u>	<u>186,118</u>

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

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 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.

14 Tangible fixed assets

	Premises	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	848,658	23,057	54,482	21,539	947,736
Additions	165,766	-	1,675	-	167,441
	<u>1,014,424</u>	<u>23,057</u>	<u>56,157</u>	<u>21,539</u>	<u>1,115,177</u>
Depreciation and impairment					
At 1 April 2022	165,730	23,041	42,752	10,303	241,826
Depreciation charged in the year	40,577	3	2,011	2,247	44,838
	<u>206,307</u>	<u>23,044</u>	<u>44,763</u>	<u>12,550</u>	<u>286,664</u>
Carrying amount					
At 31 March 2023	<u>808,117</u>	<u>13</u>	<u>11,394</u>	<u>8,989</u>	<u>828,513</u>
At 31 March 2022	<u>682,928</u>	<u>16</u>	<u>11,730</u>	<u>11,236</u>	<u>705,910</u>

15 Stocks

	2023	2022
	£	£
Raw materials and consumables	<u>2,200</u>	<u>3,500</u>

16 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	70	-
Other debtors	12,988	-
	<u>13,058</u>	<u>-</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	3,779	3,466
Trade creditors	4,828	7,808
Accruals and deferred income	4,315	3,228
	<u>12,922</u>	<u>14,502</u>

18 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	828,513	-	828,513	705,910	-	705,910
Current assets/(liabilities)	880,892	50,727	931,619	1,005,300	-	1,005,300
	<u>1,709,405</u>	<u>50,727</u>	<u>1,760,132</u>	<u>1,711,210</u>	<u>-</u>	<u>1,711,210</u>

20 Capital commitments

	2023	2022
	£	£

At 31 March 2023 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment	<u>289,901</u>	<u>-</u>
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21 Related party transactions

R Bates, who is a trustee, provided services to the value of £470 to the charity during the year. All transactions were at arms length.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Cash generated from operations	2023	2022
	£	£
Surplus for the year	48,922	289,468
Adjustments for:		
Investment income recognised in statement of financial activities	-	(373)
Depreciation and impairment of tangible fixed assets	44,838	38,025
Movements in working capital:		
Decrease/(increase) in stocks	1,300	(3,500)
(Increase) in debtors	(13,058)	-
(Decrease)/increase in creditors	(1,580)	14,502
Cash generated from operations	80,422	338,122

23 Analysis of changes in net funds
The charity had no debt during the year.

24 Movement in Funds

Fund	At 01/04/22	Incoming Resources	Resources Expended	Transfers	At 31/03/23
	£	£	£	£	£
Restricted	10,000	40,727	-	-	50,727
Field Development Reserve	451,000	-	-	-	451,000
Unrestricted - operational	300,000	-	-	-	300,000
Unrestricted - general	950,210	497,765	489,570	-	958,405
	<u>1,711,210</u>	<u>538,492</u>	<u>489,570</u>	<u>-</u>	<u>1,760,132</u>

Mid Antrim Animal Sanctuary

Northern Ireland - Charity number 106779

Annual report

Charity registration number NIC106779

Company registration number NI645182 (Northern Ireland)

MID ANTRIM ANIMAL SANCTUARY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

MID ANTRIM ANIMAL SANCTUARY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Ball D Hollinger R Bates I Dodds F Waite S Kennedy W Atkinson E Cassidy H Kerr G Stirling	(Appointed 1 May 2023) (Appointed 10 July 2023) (Appointed 9 June 2023) (Appointed 10 July 2023)
Secretary	J Hume	
Charity number	NIC106779	
Company number	NI645182	
Principal address	60 Greystone Road Antrim BT41 2QN	
Auditor	Corrigan CA Limited 24 Greystone Road Antrim N Ireland BT41 2QN	
Bankers	Danske Bank 42 High Street Antrim BT41 4AN	
Solicitors	Mccauley Ritchie Solicitors 89 Holywood Road Belfast BT4 3RD	

MID ANTRIM ANIMAL SANCTUARY

CONTENTS

	Page
Trustees' report	1 - 11
Statement of trustees' responsibilities	12
Independent auditor's report	13 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 29

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 governing document, the Companies Act 2006 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).

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities

Objectives and Activities / Public Benefit

In ensuring that the activities of Mid Antrim Animal Sanctuary provide a public benefit, all our activities are related to the following charitable objects:

- For the benefit of the public in Northern Ireland, to relieve the suffering and distress of animals in need of rescue, care and attention and in particular, to provide and maintain a sanctuary or other facilities for the reception, care, treatment and re-homing of such animals and by any other means as the directors shall consider appropriate.
- To advance the education of young people and adults on the promotion of animal welfare and the correct treatment of animals by any means as the directors shall consider appropriate.

Our main objectives include:

- To relieve the suffering and distress of animals in need of rescue, care or attention and provide a safe refuge for them until they find their forever home.
- To provide medical attention, enrichment and socialization activities for all animals in our care.
- The provision of facilities for the animals in our care and provide a home for life, where necessary.
- To allow for the return of any of our animals should they encounter any difficulties in their new home.
- Encouraging interest and advocating the support of animal welfare throughout Northern Ireland.
- The advancement of education in animal welfare.
- To increase and encourage volunteering opportunities so as to complement and supplement the work of the staff.
- To increase the profile of the organisation and ensuring we have sufficient funds to meet our aims and objectives year on year.
- To extend our membership and supporter networks.

There have been no material changes in the objects of the charity since the previous year. In shaping our activities and objectives, the Trustees have considered the Charity Commission's guidance on public benefit. These benefits are demonstrated through the number of animals successfully re-homed within the year and the reduction in unwanted, neglected, abused and vulnerable animals. These benefits also include the promotion of animal welfare through education, promotion and volunteering opportunities.

None of these purposes give rise to any harm.

Trustees are content that the objectives were fully met.

During this year our activities resulted in the following rehoming achievements:

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Dogs	238	327	342	151	204	171
Cats	150	269	326	249	244	248

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In progressing our main objective's we have achieved the following in this reporting period.

Our Animals:

The Trustees note a satisfactory level of animals being re-homed, however this number remains lower than those pre Covid-19. A total of 171 dogs and 248 cats were re-homed over this period. The re-homing environment continues to be challenging, and will remain so for the foreseeable future. During the Covid pandemic and subsequent lockdown, there was a high demand for dogs across the region and many of these dogs did not receive the standard level of socialisation that they required; this has resulted in a significant number of dogs being relinquished due to behavioural issues. This increase is set to continue and with the cost of living crisis now starting to have a severe impact on pet ownership both are creating the perfect storm in animal welfare, well-being and rehoming.

In line with our objectives, the Sanctuary provides a commitment that all our adopted animals may be returned to the Sanctuary in the event of difficulties in their homes. This year saw 21 dogs being returned, with 2 dogs being reclaimed, and 24 cats being returned; these are the highest numbers ever recorded within the organisation. Once returned any elements that allowed for this action are fully considered and addressed prior to future re-homing opportunities. Within the re-homing figures 9 dogs and 14 cats were fostered due to medical or behavioural issues that impacted on their ability to find a home.

Behavioural Mentoring Plans (BMPs) continue to play a major role and are now more impactful and important than ever due to the nature of the dogs being relinquished. The aim of BMP's is to address, within the confines of the kennel environment, the behavioural issues of each dog, how best to address these issues and effective actions and communication both within the team and to potential adopters to ensure the best possible rehoming outcome. Anticipation of this challenging environment led to specific training for staff members on how best to implement, this type of training will continue for both staff and volunteers.

The Five Animal Welfare Domains continue to play a major role in our work addressing both the physical and mental well-being of our animals and these better connect with the aims and objectives of the organisation. In light of recent research, and benchmarking with other organisations, the policy regarding routine neutering and spaying was changed in that these procedures are now being completed at a time best suited to the dog's age and breed. Evidence highlighted that there was a connection between these procedures being completed early and behavioural difficulties.

At year end we had a total of 5 long term dogs who, for a number of reasons, were unable to find a home; these dogs have a home for life at the Sanctuary.

The successful Puppy Plan project continues and ensures a twofold approach aiming to give the best start in life for our puppies:

- Whilst in our care at the Sanctuary any puppies, less than 6 months old who are awaiting re-homing, commence with the dedicated puppy training schedule which involves working through a series of activities to introduce them to external environments.
- Once re-homed the adopters are then encouraged to enrol themselves and their puppies into formal socialisation and puppy training classes.

This year the Kitten Plan was introduced which with a similar focus on ensuring the best start for all our kittens who follow an eight week plan which adopters are encouraged to engage with post adoption. These socialisation and habituation plans are aimed at preventing fear behaviour towards animals, situations, environments and people.

In this reporting period we ensured the continuation of socialisation and enrichment projects for our dogs; with a specific staff focus in ensuring that our long term dogs in particular benefit from these daily activities. We continue with our Dogs Day Out Programme and an extensive list and variety of activities is now in place for our dogs with an emphasis on enrichment, stimulation and change.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In order to ensure our re-homed dogs get the best start to their new life, adopters can return to address any issues with their dog and this continues with a behavioural talk and advice programme. In this reporting year a total of 26 dogs and the owners attended these. This was developed further in this reporting period to include the 'April's Wish' programme, where one to one behavioural advice is given post adoption in the home environment. This is proving successful and is funded directly via specific donations.

Assistance continued to be provided to other rescue organisations, with the supply of donated food to assist them in their work, and allow them to continue providing care to the dogs and cats in their care. This is possible due to the generous donations of food we receive from our supporters including the Pet Food Bank organised by Tesco Antrim, Sainsbury's Carrickfergus and a number of other local and supportive businesses. All are thanked for their continued support.

Additionally, we continue to work in partnership with Clinivet who supply a complimentary bag of food to all our adopted dogs, which connects with their age and breed. In turn, we receive a percentage of all online sales achieved using our unique coding system.

Our re-homing packs continue to be updated with emphasis on advice for new adopters and a general overview of our work. Post adoption 'catch ups' are now in place to develop an understanding of the challenges faced, address issues or just a general update since rehoming.

Our Staff & Volunteers:

Investment in our staff continues to meet the ever-changing needs of the organisation. With the increase in pressures to ensure our dogs get the minimum 2 walks per day and an enrichment activity, and the increase in behavioural issues, a managed system is in place which includes dog walking allocation and a focus on staff only dogs.

The permanent change to online applications and an appointment based system were fully evaluated against remaining open for walk-in's from the public, and benchmarked against other similar organisations. It was considered that remaining on an appointment based system was more beneficial to the lives, well-being, and welfare of the animals in the Sanctuary's care and subsequently ratified by the Trustees.

Staff completed mandatory training, other generic and animal facing training, and the organisation is moving to a more focused learning environment which is welcomed. With the increase in dog-related behavioural issues, specific dog related training continued to ensure our staff are fully equipped to address these challenges and offer advice to future adopter; this approach will continue. Pet First Aid training was completed by all animal facing staff.

Personal appraisals continue for all staff members, with individual mentoring plans for both new staff members and volunteers. Within these mentoring plans, staff are also allocated the more difficult to re-home dogs to enhance knowledge, put in place and reinforce BMPs and to successfully promote rehoming opportunities for both our dogs and cats. Our committed and skilled staff ensured that we continued to rise to the daily challenges presented, and that the organisation progress in all areas of animal welfare and wellbeing.

A new employment role was created in respect of a Finance Officer, to oversee the financial matters of the organisation.

Volunteers play a major part in ensuring the organisation meets its aim and objectives. Volunteer inductions continue with a total of 6 held in the year. Once inducted, our volunteers are encouraged to attend staff training on specific animal welfare subjects to enhance both their knowledge and be an integral part of the team meeting all organisational objectives.

The Trustees thank all our volunteers for their work, support, and commitment, in complementing our staff team throughout the reporting period.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Our projects and future plans:

Field Development Project

The work commenced on this major expansion plan in August 2022 which will ensure the long term sustainability of the organisation and provide onsite provision for four enclosed dog runs with agility, a meet and greet building, dedicated puppy unit and cat garden. All of these will enhance the lives of our animals in a positive, rewarding and enriched manner while resident at the Sanctuary. With an anticipated completion date in August 2023 this development will further enable our ability to meet our aims and objectives.

Northern Ireland Companion Animal Welfare Group

As founding members of the NI Companion Animal Welfare Group (NICAWG) work continued, alongside other animal welfare related charities, to provide a voice and promote animal welfare to a wider audience and engage with our elected representatives and statutory agencies. The focus continues to address legislation, regulation, licensing laws, enforcement and a commonality in animal welfare standards. This year the group organised, for the first time in Northern Ireland, a hustings event 'Stand up for Animals' where potential elected representatives from each political party had the opportunity to speak directly on their stance regarding animal welfare. This was a successful event highlighting the levels of commitment in this area. The concerns around extensive puppy farming and its connection to GB and Europe continue to be an area of concern.

This year the organisation became a member of the One Voice for Animal's group.

The organisation continues to work with representatives including local individuals, statutory agents, and a local Councillor, to address animal welfare issues at a local level. This group aims to connect the obligations and activities involved in animal welfare matters.

Association of Dogs & Cats Home Membership

Our membership of the Association of Dogs & Cats Home (ADCH) remains in place. The Trustees are delighted that our staff, their work, and our facilities continue to fully meet and go beyond these operational sector standards. This membership also allows for access to training resources, as well as advice and guidelines for the benefit of the Sanctuary and staff.

Education in Animal Welfare

As an organisational objective, this year saw an outward looking approach to education with a number of visits to local primary schools to connect with their learning and to highlight the Sanctuary's approach to animal welfare and well-being. Additionally, Antrim and Newtownabbey Council launched their own bursary scheme where disadvantaged youth could attend a taster session looking at potential career options; we were delighted to be part of this showcasing the options within the animal related sector.

Partnership working

The partnership agreement with Women's Aid ABCL&N, covering Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey continues. If a service user has the need to use the services of Women's Aid then we will offer their dog or cat safe refuge in the interim period. At year end there were a total of 6 service users. It should be noted that this project has no impact on the capacity at the Sanctuary or on the dogs and cats requiring our future assistance and there is no charge to Women's Aid or the individual. The organisation has earned Safe Place recognition and has become a Safe Employer with regards to domestic violence.

The need to support community organisations and foodbanks continues and we are now assisting a total of 6 with pet food donations. The overall aim is to ensure, where possible, that animals can remain in their home without the fear of relinquishment and with an understanding how much joy having an animal can bring to an individual's life.

Our charity shop continues to support other homeless organisations, by donating unsold clothing items and also working with foodbanks with the School Uniform scheme.

We continue to work in collaboration with, and support the work of, other animal charities.

We continue to enhance our work with businesses and other organisations; and aim to connect with their Corporate Social Responsibility (CSR) strategies.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Financial Review

The Trustees confirm a surplus of net income over expenditure of £48,922.

For the financial year, income was £538,492 (2022: £695,077), a decrease of £156,585. This decrease is attributable to a reduction in legacy income which was noted as an anomaly in last year's account, while mitigated with an increase in charity shop income and one major grant in respect of the field development fund.

Total expenditure for the year was £489,570 (2022: £405,609) an increase of £83,961. This increase can be attributed to a general uplift in utility costs connected to many economic factors beyond organisational control and a significant increase in salary costs, including the additional employment of the Finance Officer. The increase is more reflective of the recruitment decisions made in the previous reporting period, all of which were subject to a business case and budgetary review.

Cash reserves were maintained during the financial year. An amount of £400,000 had been held in reserve for the field development project however, on further consideration and confirming an uplift in costs, this amount was increased to £411,000 with a contingency of £40,000, totalling £451,000. On noting the potential challenges within the financial market the Trustees made the decision to increase the operating reserve account to £300,000 allowing for an approximate 9 month timescale. Both amounts will be continually monitored by the Trustees and allowances and adjustments will be made where necessary.

Income

The organisational income was boosted by trading sales from the two charity shops and the temporary opening of a pop up shop was completed both to generate additional income and manage surplus donated stock; total retail income was £212,550. This continually increase in shop income is welcomed by the Trustees and consideration will be given in due course to the opening of a third shop.

Legacy income was dramatically reduced in this reporting period however the amount from the previous year was considered higher than normally would have been anticipated. Legacy income, although unable to fully plan for, is used to supplement the organisation's reserve account which in turn funds the development project and allows for cash reserves. The legacy strategy continues with effective, but compassionate, promotional information, engagement with in memory donations and connection to local solicitors. Membership of the Will to Give group continues with a committee position held within the organisation to further promote gifts in wills.

General donations were decreased by almost £16,000 which, while concerning, is in context of the current cost of living crisis, inflationary increases and a lack of confidence in surplus personal cash. The decrease was mitigated in some way by the move to online donations. This trend may continue however the Trustees will continue to monitor and find ways to mitigate and diversify income generation and find opportunities within current challenges. The increase in Gift Aid is representative of a three year period.

This year grant funding was received from the Maureen Boal Charitable Trust to the value of £40,727 for the field development fund and is a restricted balance within the accounts. The £10,000 restricted amount received in the previous financial year remains unspent; this year will see both amounts being utilised.

The Trustees continue to highlight their gratitude to our generous supporters whose generosity ensure we meet our organisational aims and objectives. Our supporters allow us to be an organisation that can progress, plan for the future, and financially thrive.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Expenditure

Expenditure continued to increase in this reporting period within a number of categories. This is reflective of trends in the external environment and will continue to impact on future expenses.

Having completed a strategic overview of staffing levels in 2021, this reporting period saw the impact of additional staffing levels both within animal facing and business areas. An increase of over £45,000 was realised within this budget heading. These recruitments were reflective of the need to meet the operational requirements of the organisation and while external economic factors necessitated an uplift in salaries, investment in staff as the organisation's best asset is recognised by the Trustees.

While general running costs increased to some degree it was the uplift in gas and electric that had the most impact both at the Sanctuary and the charity shops. A total increase of £15,000 was incurred which is accepted as a reflection of the global market. The shop increase of £5,000 was mitigated slightly by a reduction in rental costs due to negotiations with landlords and extension to shop contracts; both were welcomed. The increase in utility costs, while anticipated to fluctuate over the next number of years, no significant reduction is expected; the Trustees are mindful of this and consideration is given to budgetary constraints to allow for effective financial management.

The scheduled expenditure within the field development project, while an asset to the organisation and improving the quality of life for the animals in our care, it is acknowledged that there is a degree of uncertainty around these additional operational costs and the overall financial impact.

Management and oversight

During this reporting period the following sub committees were in place in order to address specific organisational matters:

- Finance and Audit Committee continued to have oversight of the accounting, financial management planning, and the internal and external audit arrangements, as well as risks. There were 2 meetings in this reporting period.
- Governance Committee was established to review the Governing Document with necessary amendments ratified by the membership at the Annual General Meeting. There were 4 meetings in this reporting period.
- Trustee Recruitment was established to promote, recruit and provide induction training for new Trustees. There were 2 meetings in this reporting period.
- Field Development was established to manage the build and budgetary elements within this project. There were 7 meetings in this reporting period.

Depreciation to the value of £44,838 was allowed for in the reporting period.

The organisation registered for VAT effective from 1 April 2022, comparative figures for the previous year are inclusive of VAT.

Irrecoverable VAT is included in the cost of the items reported in the financial statements.

Looking to the future

Financial uncertainty will continue and the Trustees are mindful of the challenges presented by current economic environment and will adopt a robust and sustainable plan ensuring alignment will financial forecasts while meeting organisational aims and objectives.

An adaptable and agile approach will be needed to address our income versus expenditure given the financial climate of increased interest rates, inflationary pressures, cost of living crisis and a lack of confidence in the financial markets; all of which creates uncertainty for the future.

The reduction in a surplus of income due both to reduced income and increased operational costs will be difficult to balance and regular reviews and forecasting will be needed to maintain a sustainable financial position. This will be exacerbated by an increase in the need for rehoming opportunities and the potential for more challenging animals coming into our care. It is acknowledged that we are entering what will be a difficult and challenging environment and the need for financial management will be at the forefront.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 nine 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.

Investment

Given ever increasing uncertainty within global conditions the Trustees continued with a risk adverse approach regarding investments during the financial year. Liquidity and maintaining cash reserves were considered of greater importance in these uncertain times. Strategic decisions and legal requirements for investing will be explored in future years based on both market uncertainty and remaining cash reserves on the completion of the field development. All decisions will be aligned with the ethos of the organisation connecting to animal welfare and well-being.

The balance sheet value of the organisation is £1,760,132.

Risk Management

The Trustees have responsibility for oversight of risk management within the organisation and ensure an active role, along with management, to review risk on a regular basis. Each review incorporates an assessment of the risk, the likelihood of risk, and the actions taken to mitigate or control risks.

Identifiable risks in this reporting period include the following:

- The risk of insufficient funding continues and the organisation has mitigated this risk by making provision under their reserves policy; an amount of which will be retained in order to meet any future uncertainty. An over reliance in charity shop income is also recognised with a need to build on other income generation streams and diversify where appropriate.
- Increase in living costs including utilities, with both impacting on rehoming requirements and internal expenditure management creating the potential for an increase in rehoming needs against a reduction in income; the reserve amount will assist in mitigating this risk.
- Insurance and cyber cover – continual reviews take place with regards to sufficient insurance cover and the impact of cyber risks and adequate mitigation being in place. An evaluation to ensure robust IT systems took place. The organisation is registered with the Information Commissioner's Office.
- Assessing capacity within the staffing and volunteering teams. This was to ensure we can continue to meet the needs of the organisation, and to identify stressors within these. Consideration is now being given to a full evaluation of staffing levels to meet an ever changing workplace environment.

Policies and procedures continue to be assessed and completed, to address both internal and external risks to the charity. A risk register is maintained by the organisation.

A review of our Health & Safety policies and procedures took place over the reporting period.

A strategic review of the organisation continues to determine the future needs of the organisation and create a long term plan based on agility, accountability and sustainability.

A note of thanks is given to all our fundraising volunteers, supporter groups and charity shop volunteers who assist in our fundraising efforts.

The organisation is a voluntary subscriber to the Fundraising Regulator.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Mid Antrim Animal Sanctuary was incorporated in April 2017, as a company limited by guarantee constituted under the Companies Act 2006. It is a registered charity with the Charity Commission Northern Ireland, NIC106779 and accepted as a charity with HMRC, NI01705.

Mid Antrim Animal Sanctuary is a Company Limited by Guarantee, Number NI645182. It is governed by a Memorandum and Articles of Association. The principal office of the company is located at Hurtletoot House, 60 Greystone Road, Antrim, BT41 2QN

The Trustees give strategic direction, so ensuring that the Sanctuary can develop and be future proof. Trustees do not usually manage the day to day running of the Sanctuary; this work is delegated to the Centre Manager and staff with assistance from our volunteers. All Trustees give of their time freely and no trustee received remuneration in the year. Staff salaries are set alongside a number of variables and are considered on an annual basis.

The Trustees of the company are its directors for the purposes of charity law, and are collectively referred to as Trustees. The number of Trustees must not be less than 3 or more than 10. Mid Antrim Animal Sanctuary is managed by voluntary. Trustees are elected for a four year period, with a maximum term in office of 8 years.

The powers of the Trustees are set out in their Articles of Association.

The Charity has the power to do anything which is calculated to further its Objects or is conducive or incidental in doing so. In particular, the Charity Trustees have the financial power:

- To organise workshops, study visits, classes, training to promote animal welfare.
- To accept gifts and to raise funds.
- To enter into contracts to provide services.
- To buy, lease or in exchange, hire or otherwise acquire any property and to maintain and equip it.
- To sell, lease or otherwise dispose of all or any part of the property.
- To borrow money and to charge the whole or any part to the property belonging to the Charity.
- To borrow money and to charge the whole or any part of the property belonging to the Charity as security for a grant or the discharge of the obligation.
- To co-operate with other charities, voluntary bodies and statutory authorities formed for any charitable purpose.
- To acquire, merge with or to enter into partnership or joint venture arrangement with any other charity.
- To set aside income as a reserve against future expenditure.
- To employ and remunerate such staff.
- To recruit and train volunteers.
- Invest the moneys of the Charity not immediately required for its Objects.
- To provide indemnity insurance for its directors.
- To insure and arrange insurance cover.
- To establish or acquire subsidiary companies.
- To pay out of the funds the cost of forming and registering.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Ball

D Hollinger

R Bates

I Dodds

F Waite

N Graham

(Resigned 15 April 2023)

V Heffron

(Resigned 16 March 2023)

S Kennedy

W Atkinson

(Appointed 1 May 2023)

E Cassidy

(Appointed 10 July 2023)

H Kerr

(Appointed 9 June 2023)

G Stirling

(Appointed 10 July 2023)

There were 14 meetings of the Trustees in the reporting period all meetings with a hybrid format.

Appointment of Trustees

The Chairperson and Trustees recruit and select Trustees as needed. New Trustees are recruited on the relevance of their professional skills and their potential to be able to make a helpful contribution to the governance of the charity. As part of their recruitment process they are made aware of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Board and decision making process, the financial performance of the charity and other relevant policies and information.

Vision

- To work to enhance the Sanctuary's reputation as an excellent example in its field.
- To work to ensure all dogs and cats have the best opportunities to be rehomed in forever homes.
- To work towards better animal welfare protection through legislation.
- To work towards a point where at sometime in the future no pet animal is unwanted, mistreated, neglected, homeless or needlessly euthanised.

Mission

Mid Antrim Animal Sanctuary is fully committed to providing care, shelter, and daily enrichment to, and to alleviate the suffering of, unwanted, abandoned or vulnerable dogs and cats and to rehome them if possible or otherwise offer them a caring home for life. We also aim to educate the public on the welfare of companion animals.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



D Hollinger
Trustee

29 November 2023

S Kennedy
Trustee



MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Mid Antrim Animal Sanctuary for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Disclaimer of Opinion

We have audited the financial statements of Mid Antrim Animal Sanctuary (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

We are unable to express an opinion on the accompanying financial statements. Because of the significance of the matters described in the "Basis for Disclaimer of Opinion" section of the auditor's report we have been unable to obtain sufficient audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We do not believe that the audit evidence we have obtained in relation to the charity shop income during the period from April 2022 to November 2022 is sufficient and appropriate to provide a basis for our opinion. Controls which should have operated over shop income during the period from April 2022 to November 2022 were not operational and documentary evidence as to amounts receivable were destroyed. We were unable to confirm or verify by alternative means shop income included in the Statement of Financial Activities at £212,550 as at 31st March 2023. As a result of this we were unable to determine whether any adjustments might have been necessary in respect of shop income in the *Statement of Financial Activities* and the *Statement of Cash Flows*. Appropriate controls have since been implemented to reduce the risk.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report, in addition to what is included in the "Basis for Disclaimer of Opinion", in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

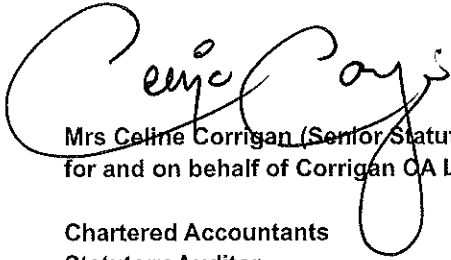
MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008.. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs Celine Corrigan (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

Chartered Accountants
Statutory Auditor

29 November 2023

24 Greystone Road
Antrim
N Ireland
BT41 2QN

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>							
Donations and legacies	3	223,478	40,727	264,205	426,819	10,000	436,819
Other trading activities	4	274,287	-	274,287	251,323	-	251,323
Investments	5	-	-	-	373	-	373
Other income	6	-	-	-	-	6,562	6,562
Total income		497,765	40,727	538,492	678,515	16,562	695,077
<u>Expenditure on:</u>							
Raising funds	7	2,032	-	2,032	2,185	-	2,185
Charitable activities	8	487,538	-	487,538	396,862	6,562	403,424
Total expenditure		489,570	-	489,570	399,047	6,562	405,609
Net income for the year/ Net movement in funds		8,195	40,727	48,922	279,468	10,000	289,468
Fund balances at 1 April 2022		1,701,210	10,000	1,711,210	1,421,742	-	1,421,742
Fund balances at 31 March 2023		1,709,405	50,727	1,760,132	1,701,210	10,000	1,711,210

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MID ANTRIM ANIMAL SANCTUARY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		828,513		705,910
Current assets					
Stocks	15	2,200		3,500	
Debtors	16	13,058		-	
Cash at bank and in hand		929,283		1,016,302	
		<u>944,541</u>		<u>1,019,802</u>	
Creditors: amounts falling due within one year	17	<u>(12,922)</u>		<u>(14,502)</u>	
Net current assets			931,619		1,005,300
Total assets less current liabilities			<u>1,760,132</u>		<u>1,711,210</u>
Income funds					
Restricted funds			50,727		10,000
Unrestricted funds			1,709,405		1,701,210
			<u>1,760,132</u>		<u>1,711,210</u>

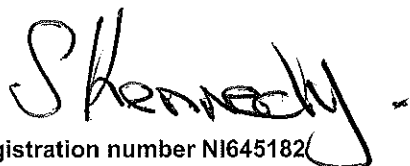
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st March 2023, although an audit has been carried out under section 65(2) of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. No members have required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 29 November 2023

S Kennedy
Trustee



Company registration number NI645182

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	22		80,422		338,122
Investing activities					
Purchase of tangible fixed assets		(167,441)		(1,537)	
Investment income received		-		373	
Net cash used in investing activities			(167,441)		(1,164)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(87,019)		336,958
Cash and cash equivalents at beginning of year			1,016,302		679,344
Cash and cash equivalents at end of year			<u>929,283</u>		<u>1,016,302</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 60 Greystone Road, Antrim, BT41 2QN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 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, as modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. 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.
- legacy income is recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.
- stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably and when consideration is given to the benefits and costs. No amounts are included for the contribution of general volunteers.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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:

Premises	4% straight line
Plant and equipment	10% straight line
Fixtures and fittings	15% 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 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Stocks

Sanctuary stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Shop stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably, and where consideration is given to the benefits and costs.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Limited by guarantee

The Charity is a company limited by Guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	223,478	40,727	264,205	426,819	10,000	436,819
Donations and gifts						
Collection Boxes	9,104	-	9,104	8,244	-	8,244
Donations	97,206	-	97,206	113,116	-	113,116
Grants Received	-	40,727	40,727	-	10,000	10,000
Gift Aid	41,223	-	41,223	13,311	-	13,311
Membership	24,227	-	24,227	21,641	-	21,641
Legacies	47,088	-	47,088	265,387	-	265,387
Sponsorship	4,630	-	4,630	5,120	-	5,120
	<u>223,478</u>	<u>40,727</u>	<u>264,205</u>	<u>426,819</u>	<u>10,000</u>	<u>436,819</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	18,710	18,668
Shop income	212,550	181,916
Sanctuary Receipts	34,108	44,645
Pet Plan	7,047	6,094
Conference Room Hire	1,872	-
	<u>274,287</u>	<u>251,323</u>
Other trading activities	<u>274,287</u>	<u>251,323</u>

5 Investments

	Total Unrestricted funds	Total Unrestricted funds
	2023	2022
	£	£
Interest receivable	-	373
	<u>-</u>	<u>373</u>

6 Other income

	Total	Restricted funds
	2023	2022
	£	£
HMRC Grants Received	-	6,562
	<u>-</u>	<u>6,562</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	2,032	2,185
	<u>2,032</u>	<u>2,185</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Charitable Activities	Charitable Activities
	2023	2022
	£	£
Animal Sanctuary	104,549	100,657
Charity Shops	39,662	40,070
	<u>144,211</u>	<u>140,727</u>
Share of support costs (see note 10)	338,368	257,660
Share of governance costs (see note 10)	4,959	5,037
	<u>487,538</u>	<u>403,424</u>
Analysis by fund		
Unrestricted funds	487,538	396,862
Restricted funds	-	6,562
	<u>487,538</u>	<u>403,424</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Expenditure on Raising Funds & Charitable Activities

	Animal Sanctuary £	Charity Shops £	Fund Raising £	Support £	Total 2023 £	Total 2022 £
Wages	200,887	37,457	-	-	238,344	190,278
Vet Fees	53,491	-	-	-	53,491	50,794
Depreciation	44,838	-	-	-	44,838	38,025
Rent	-	24,322	-	-	24,322	30,355
Rates	1,703	-	-	-	1,703	1,050
Heat & light	24,186	9,588	-	-	33,774	18,841
Printing/Stationery/Advertising	7,486	169	-	-	7,655	12,935
Computer expenses	4,568	-	-	-	4,568	-
Animal Feed	6,650	-	-	-	6,650	10,569
Insurance	7,632	1,118	-	-	8,750	9,288
Repairs & Maintenance	12,658	247	-	-	12,905	8,581
Sundry	2,801	2,177	-	-	4,978	7,871
Subscriptions	3,740	20	-	-	3,760	-
Accountancy & Audit	-	-	-	4,040	4,040	4,692
Telephone	3,324	1,046	-	-	4,370	4,551
Cleaning	2,453	-	-	-	2,453	3,381
Travel	-	104	-	-	104	-
Field Expenditure	-	-	-	-	-	3,150
Vehicle Expenses	3,601	-	-	-	3,601	2,510
Dog Licencing & Microchip	-	-	-	-	-	2,284
Function & Event Expenses	-	-	2,032	-	2,032	2,185
Indemnity Insurance	-	-	-	-	-	2,043
Credit Card Machine	1,243	873	-	-	2,116	2,009
Staff Training	1,034	-	-	-	1,034	1,339
Recruitment Expenses	8,235	-	-	-	8,235	-
Consultancy - Gift Aid	-	-	-	-	-	1,063
Bank Charges	880	-	-	-	880	856
Professional Fees	416	-	-	919	1,335	345
Conference Room Expenses	255	-	-	-	255	114
Opening Stock	3,500	-	-	-	3,500	-
Closing stock	(2,200)	-	-	-	(2,200)	(3,500)
Irrecoverable VAT	-	12,077	-	-	12,077	-
	<u>393,381</u>	<u>89,198</u>	<u>2,032</u>	<u>4,959</u>	<u>489,570</u>	<u>405,609</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	247,613	-	247,613	186,118	-	186,118
Depreciation	44,838	-	44,838	38,025	-	38,025
Irrecoverable VAT	12,077	-	12,077	-	-	-
Sundry	2,230	-	2,230	5,721	-	5,721
Cleaning	2,453	-	2,453	3,381	-	3,381
Repairs & Maintenance	12,658	-	12,658	8,581	-	8,581
Computer Running	4,568	-	4,568	-	-	-
Subscriptions	3,566	-	3,566	-	-	-
Support Costs	-	-	-	2,043	-	2,043
Bank Charges	879	-	879	856	-	856
Printing, Stationery & Advertising	7,486	-	7,486	12,935	-	12,935
Audit fees	-	4,040	4,040	-	4,692	4,692
Legal and professional	-	919	919	-	345	345
	<u>338,368</u>	<u>4,959</u>	<u>343,327</u>	<u>257,660</u>	<u>5,037</u>	<u>262,697</u>
Analysed between Charitable activities	<u>338,368</u>	<u>4,959</u>	<u>343,327</u>	<u>257,660</u>	<u>5,037</u>	<u>262,697</u>

Governance costs includes payments to the auditors of £2,310 (2022: £2,200) for audit fees.

11 Trustees

Related party - Expenses relating to dog socialisation and puppy classes were incurred by R Bates, a trustee of the charity. Invoices received from R Bates during the year totalled £470. No other benefits were derived by other trustees.

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>12</u>	<u>10</u>
Employment costs	2023	2022
	£	£
Wages and salaries	<u>238,344</u>	<u>186,118</u>

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

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 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.

14 Tangible fixed assets

	Premises	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	848,658	23,057	54,482	21,539	947,736
Additions	165,766	-	1,675	-	167,441
	<u>1,014,424</u>	<u>23,057</u>	<u>56,157</u>	<u>21,539</u>	<u>1,115,177</u>
At 31 March 2023					
	1,014,424	23,057	56,157	21,539	1,115,177
	<u>1,014,424</u>	<u>23,057</u>	<u>56,157</u>	<u>21,539</u>	<u>1,115,177</u>
Depreciation and impairment					
At 1 April 2022	165,730	23,041	42,752	10,303	241,826
Depreciation charged in the year	40,577	3	2,011	2,247	44,838
	<u>206,307</u>	<u>23,044</u>	<u>44,763</u>	<u>12,550</u>	<u>286,664</u>
At 31 March 2023					
	206,307	23,044	44,763	12,550	286,664
	<u>206,307</u>	<u>23,044</u>	<u>44,763</u>	<u>12,550</u>	<u>286,664</u>
Carrying amount					
At 31 March 2023	808,117	13	11,394	8,989	828,513
	<u>808,117</u>	<u>13</u>	<u>11,394</u>	<u>8,989</u>	<u>828,513</u>
At 31 March 2022	682,928	16	11,730	11,236	705,910
	<u>682,928</u>	<u>16</u>	<u>11,730</u>	<u>11,236</u>	<u>705,910</u>

15 Stocks

	2023	2022
	£	£
Raw materials and consumables	2,200	3,500
	<u>2,200</u>	<u>3,500</u>

16 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	70	-
Other debtors	12,988	-
	<u>13,058</u>	<u>-</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,779	3,466
Trade creditors	4,828	7,808
Accruals and deferred income	4,315	3,228
	<u>12,922</u>	<u>14,502</u>

18 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	828,513	-	828,513	705,910	-	705,910
Current assets/(liabilities)	880,892	50,727	931,619	1,005,300	-	1,005,300
	<u>1,709,405</u>	<u>50,727</u>	<u>1,760,132</u>	<u>1,711,210</u>	<u>-</u>	<u>1,711,210</u>

20 Capital commitments

	2023 £	2022 £
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At 31 March 2023 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment	<u>289,901</u>	<u>-</u>
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21 Related party transactions

R Bates, who is a trustee, provided services to the value of £470 to the charity during the year. All transactions were at arms length.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Cash generated from operations	2023	2022
	£	£
Surplus for the year	48,922	289,468
Adjustments for:		
Investment income recognised in statement of financial activities	-	(373)
Depreciation and impairment of tangible fixed assets	44,838	38,025
Movements in working capital:		
Decrease/(increase) in stocks	1,300	(3,500)
(Increase) in debtors	(13,058)	-
(Decrease)/increase in creditors	(1,580)	14,502
Cash generated from operations	80,422	338,122

23 Analysis of changes in net funds
The charity had no debt during the year.

24 Movement in Funds

Fund	At 01/04/22	Incoming Resources	Resources Expended	Transfers	At 31/03/23
	£	£	£	£	£
Restricted	10,000	40,727	-	-	50,727
Field Development Reserve	451,000	-	-	-	451,000
Unrestricted - operational	300,000	-	-	-	300,000
Unrestricted - general	950,210	497,765	489,570	-	958,405
	<u>1,711,210</u>	<u>538,492</u>	<u>489,570</u>	<u>-</u>	<u>1,760,132</u>

Mid Antrim Animal Sanctuary

Northern Ireland - Charity number 106779

Annual return

Charity registration number NIC106779

Company registration number NI645182 (Northern Ireland)

MID ANTRIM ANIMAL SANCTUARY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

MID ANTRIM ANIMAL SANCTUARY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Ball D Hollinger R Bates I Dodds F Waite S Kennedy W Atkinson E Cassidy H Kerr G Stirling	(Appointed 1 May 2023) (Appointed 10 July 2023) (Appointed 9 June 2023) (Appointed 10 July 2023)
Secretary	J Hume	
Charity number	NIC106779	
Company number	NI645182	
Principal address	60 Greystone Road Antrim BT41 2QN	
Auditor	Corrigan CA Limited 24 Greystone Road Antrim N Ireland BT41 2QN	
Bankers	Danske Bank 42 High Street Antrim BT41 4AN	
Solicitors	Mccauley Ritchie Solicitors 89 Holywood Road Belfast BT4 3RD	

MID ANTRIM ANIMAL SANCTUARY

CONTENTS

	Page
Trustees' report	1 - 11
Statement of trustees' responsibilities	12
Independent auditor's report	13 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 29

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 governing document, the Companies Act 2006 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).

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities

Objectives and Activities / Public Benefit

In ensuring that the activities of Mid Antrim Animal Sanctuary provide a public benefit, all our activities are related to the following charitable objects:

- For the benefit of the public in Northern Ireland, to relieve the suffering and distress of animals in need of rescue, care and attention and in particular, to provide and maintain a sanctuary or other facilities for the reception, care, treatment and re-homing of such animals and by any other means as the directors shall consider appropriate.
- To advance the education of young people and adults on the promotion of animal welfare and the correct treatment of animals by any means as the directors shall consider appropriate.

Our main objectives include:

- To relieve the suffering and distress of animals in need of rescue, care or attention and provide a safe refuge for them until they find their forever home.
- To provide medical attention, enrichment and socialization activities for all animals in our care.
- The provision of facilities for the animals in our care and provide a home for life, where necessary.
- To allow for the return of any of our animals should they encounter any difficulties in their new home.
- Encouraging interest and advocating the support of animal welfare throughout Northern Ireland.
- The advancement of education in animal welfare.
- To increase and encourage volunteering opportunities so as to complement and supplement the work of the staff.
- To increase the profile of the organisation and ensuring we have sufficient funds to meet our aims and objectives year on year.
- To extend our membership and supporter networks.

There have been no material changes in the objects of the charity since the previous year. In shaping our activities and objectives, the Trustees have considered the Charity Commission's guidance on public benefit. These benefits are demonstrated through the number of animals successfully re-homed within the year and the reduction in unwanted, neglected, abused and vulnerable animals. These benefits also include the promotion of animal welfare through education, promotion and volunteering opportunities.

None of these purposes give rise to any harm.

Trustees are content that the objectives were fully met.

During this year our activities resulted in the following rehoming achievements:

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Dogs	238	327	342	151	204	171
Cats	150	269	326	249	244	248

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In progressing our main objective's we have achieved the following in this reporting period.

Our Animals:

The Trustees note a satisfactory level of animals being re-homed, however this number remains lower than those pre Covid-19. A total of 171 dogs and 248 cats were re-homed over this period. The re-homing environment continues to be challenging, and will remain so for the foreseeable future. During the Covid pandemic and subsequent lockdown, there was a high demand for dogs across the region and many of these dogs did not receive the standard level of socialisation that they required; this has resulted in a significant number of dogs being relinquished due to behavioural issues. This increase is set to continue and with the cost of living crisis now starting to have a severe impact on pet ownership both are creating the perfect storm in animal welfare, well-being and rehoming.

In line with our objectives, the Sanctuary provides a commitment that all our adopted animals may be returned to the Sanctuary in the event of difficulties in their homes. This year saw 21 dogs being returned, with 2 dogs being reclaimed, and 24 cats being returned; these are the highest numbers ever recorded within the organisation. Once returned any elements that allowed for this action are fully considered and addressed prior to future re-homing opportunities. Within the re-homing figures 9 dogs and 14 cats were fostered due to medical or behavioural issues that impacted on their ability to find a home.

Behavioural Mentoring Plans (BMPs) continue to play a major role and are now more impactful and important than ever due to the nature of the dogs being relinquished. The aim of BMP's is to address, within the confines of the kennel environment, the behavioural issues of each dog, how best to address these issues and effective actions and communication both within the team and to potential adopters to ensure the best possible rehoming outcome. Anticipation of this challenging environment led to specific training for staff members on how best to implement, this type of training will continue for both staff and volunteers.

The Five Animal Welfare Domains continue to play a major role in our work addressing both the physical and mental well-being of our animals and these better connect with the aims and objectives of the organisation. In light of recent research, and benchmarking with other organisations, the policy regarding routine neutering and spaying was changed in that these procedures are now being completed at a time best suited to the dog's age and breed. Evidence highlighted that there was a connection between these procedures being completed early and behavioural difficulties.

At year end we had a total of 5 long term dogs who, for a number of reasons, were unable to find a home; these dogs have a home for life at the Sanctuary.

The successful Puppy Plan project continues and ensures a twofold approach aiming to give the best start in life for our puppies:

- Whilst in our care at the Sanctuary any puppies, less than 6 months old who are awaiting re-homing, commence with the dedicated puppy training schedule which involves working through a series of activities to introduce them to external environments.
- Once re-homed the adopters are then encouraged to enrol themselves and their puppies into formal socialisation and puppy training classes.

This year the Kitten Plan was introduced which with a similar focus on ensuring the best start for all our kittens who follow an eight week plan which adopters are encouraged to engage with post adoption. These socialisation and habituation plans are aimed at preventing fear behaviour towards animals, situations, environments and people.

In this reporting period we ensured the continuation of socialisation and enrichment projects for our dogs; with a specific staff focus in ensuring that our long term dogs in particular benefit from these daily activities. We continue with our Dogs Day Out Programme and an extensive list and variety of activities is now in place for our dogs with an emphasis on enrichment, stimulation and change.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In order to ensure our re-homed dogs get the best start to their new life, adopters can return to address any issues with their dog and this continues with a behavioural talk and advice programme. In this reporting year a total of 26 dogs and the owners attended these. This was developed further in this reporting period to include the 'April's Wish' programme, where one to one behavioural advice is given post adoption in the home environment. This is proving successful and is funded directly via specific donations.

Assistance continued to be provided to other rescue organisations, with the supply of donated food to assist them in their work, and allow them to continue providing care to the dogs and cats in their care. This is possible due to the generous donations of food we receive from our supporters including the Pet Food Bank organised by Tesco Antrim, Sainsbury's Carrickfergus and a number of other local and supportive businesses. All are thanked for their continued support.

Additionally, we continue to work in partnership with Clinivet who supply a complimentary bag of food to all our adopted dogs, which connects with their age and breed. In turn, we receive a percentage of all online sales achieved using our unique coding system.

Our re-homing packs continue to be updated with emphasis on advice for new adopters and a general overview of our work. Post adoption 'catch ups' are now in place to develop an understanding of the challenges faced, address issues or just a general update since rehoming.

Our Staff & Volunteers:

Investment in our staff continues to meet the ever-changing needs of the organisation. With the increase in pressures to ensure our dogs get the minimum 2 walks per day and an enrichment activity, and the increase in behavioural issues, a managed system is in place which includes dog walking allocation and a focus on staff only dogs.

The permanent change to online applications and an appointment based system were fully evaluated against remaining open for walk-in's from the public, and benchmarked against other similar organisations. It was considered that remaining on an appointment based system was more beneficial to the lives, well-being, and welfare of the animals in the Sanctuary's care and subsequently ratified by the Trustees.

Staff completed mandatory training, other generic and animal facing training, and the organisation is moving to a more focused learning environment which is welcomed. With the increase in dog-related behavioural issues, specific dog related training continued to ensure our staff are fully equipped to address these challenges and offer advice to future adopter; this approach will continue. Pet First Aid training was completed by all animal facing staff.

Personal appraisals continue for all staff members, with individual mentoring plans for both new staff members and volunteers. Within these mentoring plans, staff are also allocated the more difficult to re-home dogs to enhance knowledge, put in place and reinforce BMPs and to successfully promote rehoming opportunities for both our dogs and cats. Our committed and skilled staff ensured that we continued to rise to the daily challenges presented, and that the organisation progress in all areas of animal welfare and wellbeing.

A new employment role was created in respect of a Finance Officer, to oversee the financial matters of the organisation.

Volunteers play a major part in ensuring the organisation meets its aim and objectives. Volunteer inductions continue with a total of 6 held in the year. Once inducted, our volunteers are encouraged to attend staff training on specific animal welfare subjects to enhance both their knowledge and be an integral part of the team meeting all organisational objectives.

The Trustees thank all our volunteers for their work, support, and commitment, in complementing our staff team throughout the reporting period.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Our projects and future plans:

Field Development Project

The work commenced on this major expansion plan in August 2022 which will ensure the long term sustainability of the organisation and provide onsite provision for four enclosed dog runs with agility, a meet and greet building, dedicated puppy unit and cat garden. All of these will enhance the lives of our animals in a positive, rewarding and enriched manner while resident at the Sanctuary. With an anticipated completion date in August 2023 this development will further enable our ability to meet our aims and objectives.

Northern Ireland Companion Animal Welfare Group

As founding members of the NI Companion Animal Welfare Group (NICAWG) work continued, alongside other animal welfare related charities, to provide a voice and promote animal welfare to a wider audience and engage with our elected representatives and statutory agencies. The focus continues to address legislation, regulation, licensing laws, enforcement and a commonality in animal welfare standards. This year the group organised, for the first time in Northern Ireland, a hustings event 'Stand up for Animals' where potential elected representatives from each political party had the opportunity to speak directly on their stance regarding animal welfare. This was a successful event highlighting the levels of commitment in this area. The concerns around extensive puppy farming and its connection to GB and Europe continue to be an area of concern.

This year the organisation became a member of the One Voice for Animal's group.

The organisation continues to work with representatives including local individuals, statutory agents, and a local Councillor, to address animal welfare issues at a local level. This group aims to connect the obligations and activities involved in animal welfare matters.

Association of Dogs & Cats Home Membership

Our membership of the Association of Dogs & Cats Home (ADCH) remains in place. The Trustees are delighted that our staff, their work, and our facilities continue to fully meet and go beyond these operational sector standards. This membership also allows for access to training resources, as well as advice and guidelines for the benefit of the Sanctuary and staff.

Education in Animal Welfare

As an organisational objective, this year saw an outward looking approach to education with a number of visits to local primary schools to connect with their learning and to highlight the Sanctuary's approach to animal welfare and well-being. Additionally, Antrim and Newtownabbey Council launched their own bursary scheme where disadvantaged youth could attend a taster session looking at potential career options; we were delighted to be part of this showcasing the options within the animal related sector.

Partnership working

The partnership agreement with Women's Aid ABCL&N, covering Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey continues. If a service user has the need to use the services of Women's Aid then we will offer their dog or cat safe refuge in the interim period. At year end there were a total of 6 service users. It should be noted that this project has no impact on the capacity at the Sanctuary or on the dogs and cats requiring our future assistance and there is no charge to Women's Aid or the individual. The organisation has earned Safe Place recognition and has become a Safe Employer with regards to domestic violence.

The need to support community organisations and foodbanks continues and we are now assisting a total of 6 with pet food donations. The overall aim is to ensure, where possible, that animals can remain in their home without the fear of relinquishment and with an understanding how much joy having an animal can bring to an individual's life.

Our charity shop continues to support other homeless organisations, by donating unsold clothing items and also working with foodbanks with the School Uniform scheme.

We continue to work in collaboration with, and support the work of, other animal charities.

We continue to enhance our work with businesses and other organisations; and aim to connect with their Corporate Social Responsibility (CSR) strategies.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Financial Review

The Trustees confirm a surplus of net income over expenditure of £48,922.

For the financial year, income was £538,492 (2022: £695,077), a decrease of £156,585. This decrease is attributable to a reduction in legacy income which was noted as an anomaly in last year's account, while mitigated with an increase in charity shop income and one major grant in respect of the field development fund.

Total expenditure for the year was £489,570 (2022: £405,609) an increase of £83,961. This increase can be attributed to a general uplift in utility costs connected to many economic factors beyond organisational control and a significant increase in salary costs, including the additional employment of the Finance Officer. The increase is more reflective of the recruitment decisions made in the previous reporting period, all of which were subject to a business case and budgetary review.

Cash reserves were maintained during the financial year. An amount of £400,000 had been held in reserve for the field development project however, on further consideration and confirming an uplift in costs, this amount was increased to £411,000 with a contingency of £40,000, totalling £451,000. On noting the potential challenges within the financial market the Trustees made the decision to increase the operating reserve account to £300,000 allowing for an approximate 9 month timescale. Both amounts will be continually monitored by the Trustees and allowances and adjustments will be made where necessary.

Income

The organisational income was boosted by trading sales from the two charity shops and the temporary opening of a pop up shop was completed both to generate additional income and manage surplus donated stock; total retail income was £212,550. This continually increase in shop income is welcomed by the Trustees and consideration will be given in due course to the opening of a third shop.

Legacy income was dramatically reduced in this reporting period however the amount from the previous year was considered higher than normally would have been anticipated. Legacy income, although unable to fully plan for, is used to supplement the organisation's reserve account which in turn funds the development project and allows for cash reserves. The legacy strategy continues with effective, but compassionate, promotional information, engagement with in memory donations and connection to local solicitors. Membership of the Will to Give group continues with a committee position held within the organisation to further promote gifts in wills.

General donations were decreased by almost £16,000 which, while concerning, is in context of the current cost of living crisis, inflationary increases and a lack of confidence in surplus personal cash. The decrease was mitigated in some way by the move to online donations. This trend may continue however the Trustees will continue to monitor and find ways to mitigate and diversify income generation and find opportunities within current challenges. The increase in Gift Aid is representative of a three year period.

This year grant funding was received from the Maureen Boal Charitable Trust to the value of £40,727 for the field development fund and is a restricted balance within the accounts. The £10,000 restricted amount received in the previous financial year remains unspent; this year will see both amounts being utilised.

The Trustees continue to highlight their gratitude to our generous supporters whose generosity ensure we meet our organisational aims and objectives. Our supporters allow us to be an organisation that can progress, plan for the future, and financially thrive.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Expenditure

Expenditure continued to increase in this reporting period within a number of categories. This is reflective of trends in the external environment and will continue to impact on future expenses.

Having completed a strategic overview of staffing levels in 2021, this reporting period saw the impact of additional staffing levels both within animal facing and business areas. An increase of over £45,000 was realised within this budget heading. These recruitments were reflective of the need to meet the operational requirements of the organisation and while external economic factors necessitated an uplift in salaries, investment in staff as the organisation's best asset is recognised by the Trustees.

While general running costs increased to some degree it was the uplift in gas and electric that had the most impact both at the Sanctuary and the charity shops. A total increase of £15,000 was incurred which is accepted as a reflection of the global market. The shop increase of £5,000 was mitigated slightly by a reduction in rental costs due to negotiations with landlords and extension to shop contracts; both were welcomed. The increase in utility costs, while anticipated to fluctuate over the next number of years, no significant reduction is expected; the Trustees are mindful of this and consideration is given to budgetary constraints to allow for effective financial management.

The scheduled expenditure within the field development project, while an asset to the organisation and improving the quality of life for the animals in our care, it is acknowledged that there is a degree of uncertainty around these additional operational costs and the overall financial impact.

Management and oversight

During this reporting period the following sub committees were in place in order to address specific organisational matters:

- Finance and Audit Committee continued to have oversight of the accounting, financial management planning, and the internal and external audit arrangements, as well as risks. There were 2 meetings in this reporting period.
- Governance Committee was established to review the Governing Document with necessary amendments ratified by the membership at the Annual General Meeting. There were 4 meetings in this reporting period.
- Trustee Recruitment was established to promote, recruit and provide induction training for new Trustees. There were 2 meetings in this reporting period.
- Field Development was established to manage the build and budgetary elements within this project. There were 7 meetings in this reporting period.

Depreciation to the value of £44,838 was allowed for in the reporting period.

The organisation registered for VAT effective from 1 April 2022, comparative figures for the previous year are inclusive of VAT.

Irrecoverable VAT is included in the cost of the items reported in the financial statements.

Looking to the future

Financial uncertainty will continue and the Trustees are mindful of the challenges presented by current economic environment and will adopt a robust and sustainable plan ensuring alignment will financial forecasts while meeting organisational aims and objectives.

An adaptable and agile approach will be needed to address our income versus expenditure given the financial climate of increased interest rates, inflationary pressures, cost of living crisis and a lack of confidence in the financial markets; all of which creates uncertainty for the future.

The reduction in a surplus of income due both to reduced income and increased operational costs will be difficult to balance and regular reviews and forecasting will be needed to maintain a sustainable financial position. This will be exacerbated by an increase in the need for rehoming opportunities and the potential for more challenging animals coming into our care. It is acknowledged that we are entering what will be a difficult and challenging environment and the need for financial management will be at the forefront.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 nine 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.

Investment

Given ever increasing uncertainty within global conditions the Trustees continued with a risk adverse approach regarding investments during the financial year. Liquidity and maintaining cash reserves were considered of greater importance in these uncertain times. Strategic decisions and legal requirements for investing will be explored in future years based on both market uncertainty and remaining cash reserves on the completion of the field development. All decisions will be aligned with the ethos of the organisation connecting to animal welfare and well-being.

The balance sheet value of the organisation is £1,760,132.

Risk Management

The Trustees have responsibility for oversight of risk management within the organisation and ensure an active role, along with management, to review risk on a regular basis. Each review incorporates an assessment of the risk, the likelihood of risk, and the actions taken to mitigate or control risks.

Identifiable risks in this reporting period include the following:

- The risk of insufficient funding continues and the organisation has mitigated this risk by making provision under their reserves policy; an amount of which will be retained in order to meet any future uncertainty. An over reliance in charity shop income is also recognised with a need to build on other income generation streams and diversify where appropriate.
- Increase in living costs including utilities, with both impacting on rehoming requirements and internal expenditure management creating the potential for an increase in rehoming needs against a reduction in income; the reserve amount will assist in mitigating this risk.
- Insurance and cyber cover – continual reviews take place with regards to sufficient insurance cover and the impact of cyber risks and adequate mitigation being in place. An evaluation to ensure robust IT systems took place. The organisation is registered with the Information Commissioner's Office.
- Assessing capacity within the staffing and volunteering teams. This was to ensure we can continue to meet the needs of the organisation, and to identify stressors within these. Consideration is now being given to a full evaluation of staffing levels to meet an ever changing workplace environment.

Policies and procedures continue to be assessed and completed, to address both internal and external risks to the charity. A risk register is maintained by the organisation.

A review of our Health & Safety policies and procedures took place over the reporting period.

A strategic review of the organisation continues to determine the future needs of the organisation and create a long term plan based on agility, accountability and sustainability.

A note of thanks is given to all our fundraising volunteers, supporter groups and charity shop volunteers who assist in our fundraising efforts.

The organisation is a voluntary subscriber to the Fundraising Regulator.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Mid Antrim Animal Sanctuary was incorporated in April 2017, as a company limited by guarantee constituted under the Companies Act 2006. It is a registered charity with the Charity Commission Northern Ireland, NIC106779 and accepted as a charity with HMRC, NI01705.

Mid Antrim Animal Sanctuary is a Company Limited by Guarantee, Number NI645182. It is governed by a Memorandum and Articles of Association. The principal office of the company is located at Hurtletoot House, 60 Greystone Road, Antrim, BT41 2QN

The Trustees give strategic direction, so ensuring that the Sanctuary can develop and be future proof. Trustees do not usually manage the day to day running of the Sanctuary; this work is delegated to the Centre Manager and staff with assistance from our volunteers. All Trustees give of their time freely and no trustee received remuneration in the year. Staff salaries are set alongside a number of variables and are considered on an annual basis.

The Trustees of the company are its directors for the purposes of charity law, and are collectively referred to as Trustees. The number of Trustees must not be less than 3 or more than 10. Mid Antrim Animal Sanctuary is managed by voluntary. Trustees are elected for a four year period, with a maximum term in office of 8 years.

The powers of the Trustees are set out in their Articles of Association.

The Charity has the power to do anything which is calculated to further its Objects or is conducive or incidental in doing so. In particular, the Charity Trustees have the financial power:

- To organise workshops, study visits, classes, training to promote animal welfare.
- To accept gifts and to raise funds.
- To enter into contracts to provide services.
- To buy, lease or in exchange, hire or otherwise acquire any property and to maintain and equip it.
- To sell, lease or otherwise dispose of all or any part of the property.
- To borrow money and to charge the whole or any part to the property belonging to the Charity.
- To borrow money and to charge the whole or any part of the property belonging to the Charity as security for a grant or the discharge of the obligation.
- To co-operate with other charities, voluntary bodies and statutory authorities formed for any charitable purpose.
- To acquire, merge with or to enter into partnership or joint venture arrangement with any other charity.
- To set aside income as a reserve against future expenditure.
- To employ and remunerate such staff.
- To recruit and train volunteers.
- Invest the moneys of the Charity not immediately required for its Objects.
- To provide indemnity insurance for its directors.
- To insure and arrange insurance cover.
- To establish or acquire subsidiary companies.
- To pay out of the funds the cost of forming and registering.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Ball

D Hollinger

R Bates

I Dodds

F Waite

N Graham

(Resigned 15 April 2023)

V Heffron

(Resigned 16 March 2023)

S Kennedy

W Atkinson

(Appointed 1 May 2023)

E Cassidy

(Appointed 10 July 2023)

H Kerr

(Appointed 9 June 2023)

G Stirling

(Appointed 10 July 2023)

There were 14 meetings of the Trustees in the reporting period all meetings with a hybrid format.

Appointment of Trustees

The Chairperson and Trustees recruit and select Trustees as needed. New Trustees are recruited on the relevance of their professional skills and their potential to be able to make a helpful contribution to the governance of the charity. As part of their recruitment process they are made aware of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Board and decision making process, the financial performance of the charity and other relevant policies and information.

Vision

- To work to enhance the Sanctuary's reputation as an excellent example in its field.
- To work to ensure all dogs and cats have the best opportunities to be rehomed in forever homes.
- To work towards better animal welfare protection through legislation.
- To work towards a point where at sometime in the future no pet animal is unwanted, mistreated, neglected, homeless or needlessly euthanised.

Mission

Mid Antrim Animal Sanctuary is fully committed to providing care, shelter, and daily enrichment to, and to alleviate the suffering of, unwanted, abandoned or vulnerable dogs and cats and to rehome them if possible or otherwise offer them a caring home for life. We also aim to educate the public on the welfare of companion animals.

MID ANTRIM ANIMAL SANCTUARY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



D Hollinger
Trustee

29 November 2023

S Kennedy
Trustee



MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Mid Antrim Animal Sanctuary for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Disclaimer of Opinion

We have audited the financial statements of Mid Antrim Animal Sanctuary (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

We are unable to express an opinion on the accompanying financial statements. Because of the significance of the matters described in the "Basis for Disclaimer of Opinion" section of the auditor's report we have been unable to obtain sufficient audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We do not believe that the audit evidence we have obtained in relation to the charity shop income during the period from April 2022 to November 2022 is sufficient and appropriate to provide a basis for our opinion. Controls which should have operated over shop income during the period from April 2022 to November 2022 were not operational and documentary evidence as to amounts receivable were destroyed. We were unable to confirm or verify by alternative means shop income included in the Statement of Financial Activities at £212,550 as at 31st March 2023. As a result of this we were unable to determine whether any adjustments might have been necessary in respect of shop income in the *Statement of Financial Activities* and the *Statement of Cash Flows*. Appropriate controls have since been implemented to reduce the risk.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report, in addition to what is included in the "Basis for Disclaimer of Opinion", in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

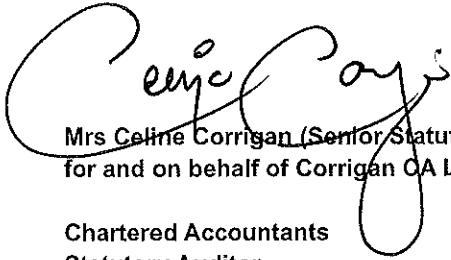
MID ANTRIM ANIMAL SANCTUARY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MID ANTRIM ANIMAL SANCTUARY

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008.. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs Celine Corrigan (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

Chartered Accountants
Statutory Auditor

29 November 2023

24 Greystone Road
Antrim
N Ireland
BT41 2QN

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>							
Donations and legacies	3	223,478	40,727	264,205	426,819	10,000	436,819
Other trading activities	4	274,287	-	274,287	251,323	-	251,323
Investments	5	-	-	-	373	-	373
Other income	6	-	-	-	-	6,562	6,562
Total income		497,765	40,727	538,492	678,515	16,562	695,077
<u>Expenditure on:</u>							
Raising funds	7	2,032	-	2,032	2,185	-	2,185
Charitable activities	8	487,538	-	487,538	396,862	6,562	403,424
Total expenditure		489,570	-	489,570	399,047	6,562	405,609
Net income for the year/ Net movement in funds		8,195	40,727	48,922	279,468	10,000	289,468
Fund balances at 1 April 2022		1,701,210	10,000	1,711,210	1,421,742	-	1,421,742
Fund balances at 31 March 2023		1,709,405	50,727	1,760,132	1,701,210	10,000	1,711,210

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MID ANTRIM ANIMAL SANCTUARY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		828,513		705,910
Current assets					
Stocks	15	2,200		3,500	
Debtors	16	13,058		-	
Cash at bank and in hand		929,283		1,016,302	
		<u>944,541</u>		<u>1,019,802</u>	
Creditors: amounts falling due within one year	17	<u>(12,922)</u>		<u>(14,502)</u>	
Net current assets			931,619		1,005,300
Total assets less current liabilities			<u>1,760,132</u>		<u>1,711,210</u>
Income funds					
Restricted funds			50,727		10,000
Unrestricted funds			1,709,405		1,701,210
			<u>1,760,132</u>		<u>1,711,210</u>

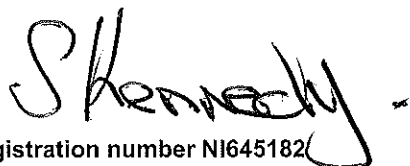
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31st March 2023, although an audit has been carried out under section 65(2) of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. No members have required the company to obtain an audit of its accounts for the year in accordance with section 476 of the Companies Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 29 November 2023

S Kennedy
Trustee



Company registration number NI645182

MID ANTRIM ANIMAL SANCTUARY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	22		80,422		338,122
Investing activities					
Purchase of tangible fixed assets		(167,441)		(1,537)	
Investment income received		-		373	
Net cash used in investing activities			(167,441)		(1,164)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(87,019)		336,958
Cash and cash equivalents at beginning of year			1,016,302		679,344
Cash and cash equivalents at end of year			<u>929,283</u>		<u>1,016,302</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 60 Greystone Road, Antrim, BT41 2QN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 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, as modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. 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.
- legacy income is recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.
- stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably and when consideration is given to the benefits and costs. No amounts are included for the contribution of general volunteers.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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:

Premises	4% straight line
Plant and equipment	10% straight line
Fixtures and fittings	15% 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 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Stocks

Sanctuary stocks are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Shop stock of donated goods has no replacement cost and therefore has no value to the charity until sold. Incoming resources from non-exchange transactions are recognised when the donated goods can be measured reliably, and where consideration is given to the benefits and costs.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Limited by guarantee

The Charity is a company limited by Guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	223,478	40,727	264,205	426,819	10,000	436,819
Donations and gifts						
Collection Boxes	9,104	-	9,104	8,244	-	8,244
Donations	97,206	-	97,206	113,116	-	113,116
Grants Received	-	40,727	40,727	-	10,000	10,000
Gift Aid	41,223	-	41,223	13,311	-	13,311
Membership	24,227	-	24,227	21,641	-	21,641
Legacies	47,088	-	47,088	265,387	-	265,387
Sponsorship	4,630	-	4,630	5,120	-	5,120
	<u>223,478</u>	<u>40,727</u>	<u>264,205</u>	<u>426,819</u>	<u>10,000</u>	<u>436,819</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	18,710	18,668
Shop income	212,550	181,916
Sanctuary Receipts	34,108	44,645
Pet Plan	7,047	6,094
Conference Room Hire	1,872	-
	<u>274,287</u>	<u>251,323</u>

5 Investments

	Total Unrestricted funds	Total Unrestricted funds
	2023	2022
	£	£
Interest receivable	-	373
	<u>-</u>	<u>373</u>

6 Other income

	Total	Restricted funds
	2023	2022
	£	£
HMRC Grants Received	-	6,562
	<u>-</u>	<u>6,562</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	2,032	2,185
	<u>2,032</u>	<u>2,185</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Charitable Activities	Charitable Activities
	2023	2022
	£	£
Animal Sanctuary	104,549	100,657
Charity Shops	39,662	40,070
	<hr/>	<hr/>
	144,211	140,727
Share of support costs (see note 10)	338,368	257,660
Share of governance costs (see note 10)	4,959	5,037
	<hr/>	<hr/>
	487,538	403,424
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	487,538	396,862
Restricted funds	-	6,562
	<hr/>	<hr/>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Expenditure on Raising Funds & Charitable Activities

	Animal Sanctuary £	Charity Shops £	Fund Raising £	Support £	Total 2023 £	Total 2022 £
Wages	200,887	37,457	-	-	238,344	190,278
Vet Fees	53,491	-	-	-	53,491	50,794
Depreciation	44,838	-	-	-	44,838	38,025
Rent	-	24,322	-	-	24,322	30,355
Rates	1,703	-	-	-	1,703	1,050
Heat & light	24,186	9,588	-	-	33,774	18,841
Printing/Stationery/Advertising	7,486	169	-	-	7,655	12,935
Computer expenses	4,568	-	-	-	4,568	-
Animal Feed	6,650	-	-	-	6,650	10,569
Insurance	7,632	1,118	-	-	8,750	9,288
Repairs & Maintenance	12,658	247	-	-	12,905	8,581
Sundry	2,801	2,177	-	-	4,978	7,871
Subscriptions	3,740	20	-	-	3,760	-
Accountancy & Audit	-	-	-	4,040	4,040	4,692
Telephone	3,324	1,046	-	-	4,370	4,551
Cleaning	2,453	-	-	-	2,453	3,381
Travel	-	104	-	-	104	-
Field Expenditure	-	-	-	-	-	3,150
Vehicle Expenses	3,601	-	-	-	3,601	2,510
Dog Licencing & Microchip	-	-	-	-	-	2,284
Function & Event Expenses	-	-	2,032	-	2,032	2,185
Indemnity Insurance	-	-	-	-	-	2,043
Credit Card Machine	1,243	873	-	-	2,116	2,009
Staff Training	1,034	-	-	-	1,034	1,339
Recruitment Expenses	8,235	-	-	-	8,235	-
Consultancy - Gift Aid	-	-	-	-	-	1,063
Bank Charges	880	-	-	-	880	856
Professional Fees	416	-	-	919	1,335	345
Conference Room Expenses	255	-	-	-	255	114
Opening Stock	3,500	-	-	-	3,500	-
Closing stock	(2,200)	-	-	-	(2,200)	(3,500)
Irrecoverable VAT	-	12,077	-	-	12,077	-
	<u>393,381</u>	<u>89,198</u>	<u>2,032</u>	<u>4,959</u>	<u>489,570</u>	<u>405,609</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	247,613	-	247,613	186,118	-	186,118
Depreciation	44,838	-	44,838	38,025	-	38,025
Irrecoverable VAT	12,077	-	12,077	-	-	-
Sundry	2,230	-	2,230	5,721	-	5,721
Cleaning	2,453	-	2,453	3,381	-	3,381
Repairs & Maintenance	12,658	-	12,658	8,581	-	8,581
Computer Running	4,568	-	4,568	-	-	-
Subscriptions	3,566	-	3,566	-	-	-
Support Costs	-	-	-	2,043	-	2,043
Bank Charges	879	-	879	856	-	856
Printing, Stationery & Advertising	7,486	-	7,486	12,935	-	12,935
Audit fees	-	4,040	4,040	-	4,692	4,692
Legal and professional	-	919	919	-	345	345
	<u>338,368</u>	<u>4,959</u>	<u>343,327</u>	<u>257,660</u>	<u>5,037</u>	<u>262,697</u>
Analysed between Charitable activities	<u>338,368</u>	<u>4,959</u>	<u>343,327</u>	<u>257,660</u>	<u>5,037</u>	<u>262,697</u>

Governance costs includes payments to the auditors of £2,310 (2022: £2,200) for audit fees.

11 Trustees

Related party - Expenses relating to dog socialisation and puppy classes were incurred by R Bates, a trustee of the charity. Invoices received from R Bates during the year totalled £470. No other benefits were derived by other trustees.

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>12</u>	<u>10</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>238,344</u>	<u>186,118</u>

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

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 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.

14 Tangible fixed assets

	Premises	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	848,658	23,057	54,482	21,539	947,736
Additions	165,766	-	1,675	-	167,441
	<u>1,014,424</u>	<u>23,057</u>	<u>56,157</u>	<u>21,539</u>	<u>1,115,177</u>
At 31 March 2023					
	1,014,424	23,057	56,157	21,539	1,115,177
	<u>1,014,424</u>	<u>23,057</u>	<u>56,157</u>	<u>21,539</u>	<u>1,115,177</u>
Depreciation and impairment					
At 1 April 2022	165,730	23,041	42,752	10,303	241,826
Depreciation charged in the year	40,577	3	2,011	2,247	44,838
	<u>206,307</u>	<u>23,044</u>	<u>44,763</u>	<u>12,550</u>	<u>286,664</u>
At 31 March 2023					
	206,307	23,044	44,763	12,550	286,664
	<u>206,307</u>	<u>23,044</u>	<u>44,763</u>	<u>12,550</u>	<u>286,664</u>
Carrying amount					
At 31 March 2023	808,117	13	11,394	8,989	828,513
	<u>808,117</u>	<u>13</u>	<u>11,394</u>	<u>8,989</u>	<u>828,513</u>
At 31 March 2022	682,928	16	11,730	11,236	705,910
	<u>682,928</u>	<u>16</u>	<u>11,730</u>	<u>11,236</u>	<u>705,910</u>

15 Stocks

	2023	2022
	£	£
Raw materials and consumables	2,200	3,500
	<u>2,200</u>	<u>3,500</u>

16 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	70	-
Other debtors	12,988	-
	<u>13,058</u>	<u>-</u>

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	3,779	3,466
Trade creditors	4,828	7,808
Accruals and deferred income	4,315	3,228
	<u>12,922</u>	<u>14,502</u>

18 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	828,513	-	828,513	705,910	-	705,910
Current assets/(liabilities)	880,892	50,727	931,619	1,005,300	-	1,005,300
	<u>1,709,405</u>	<u>50,727</u>	<u>1,760,132</u>	<u>1,711,210</u>	<u>-</u>	<u>1,711,210</u>

20 Capital commitments

	2023	2022
	£	£

At 31 March 2023 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment	<u>289,901</u>	<u>-</u>
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21 Related party transactions

R Bates, who is a trustee, provided services to the value of £470 to the charity during the year. All transactions were at arms length.

MID ANTRIM ANIMAL SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Cash generated from operations	2023	2022
	£	£
Surplus for the year	48,922	289,468
Adjustments for:		
Investment income recognised in statement of financial activities	-	(373)
Depreciation and impairment of tangible fixed assets	44,838	38,025
Movements in working capital:		
Decrease/(increase) in stocks	1,300	(3,500)
(Increase) in debtors	(13,058)	-
(Decrease)/increase in creditors	(1,580)	14,502
Cash generated from operations	80,422	338,122

23 Analysis of changes in net funds
The charity had no debt during the year.

24 Movement in Funds

Fund	At 01/04/22	Incoming Resources	Resources Expended	Transfers	At 31/03/23
	£	£	£	£	£
Restricted	10,000	40,727	-	-	50,727
Field Development Reserve	451,000	-	-	-	451,000
Unrestricted - operational	300,000	-	-	-	300,000
Unrestricted - general	950,210	497,765	489,570	-	958,405
	<u>1,711,210</u>	<u>538,492</u>	<u>489,570</u>	<u>-</u>	<u>1,760,132</u>