

Charity registration number: 106152

The Barn Animal Rescue

Annual Report and Financial Statements

for the Year Ended 31 December 2018

Hamilton Morris Waugh Ltd
Independent Examiner
34 Dufferin Avenue
Bangor
BT20 3AA

The Barn Animal Rescue

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

The Barn Animal Rescue

Reference and Administrative Details

Trustees	Mr Glen Ford Mrs Joanne Leigh Ford
Principal Office	4 Ballyblack Road East Newtownards BT22 2HH
Charity Registration Number	106152
Independent Examiner	Hamilton Morris Waugh Ltd Independent Examiner 34 Dufferin Avenue Bangor BT20 3AA

The Barn Animal Rescue

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2018.

Structure, governance and management

Organisational structure

The management committee who served during the year and up to the date of this report are set out on page 1.

The management committee are appointed at the annual general meeting.

The management committee have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The charity aims to help rescue cruelly treated or abandoned animals; re-homing to their forever families to experience love and care.

We promote animal welfare within Northern Ireland, we tend and care for our animals at our rescue based in Carrowdore, County Down.

We look after rescued cats and dogs and have dogs with permanent residency who found their forever home here at the Barn.

The Barn operates a 'no kill' policy and we will not put to sleep a healthy animal.

The Barn Rescue have a charity shop in Ballywalter to raise money for the rescue. We are not government funded and rely solely on the donations we receive.

We are solely able to carry out our animal welfare work thanks to the kindness and generosity of our friends within the community, their support is vital. The Barn believes that networking is an important factor towards the healthy running of our Rescue.

The veritable backbone of our existence, is our ability to communicate with other community welfare groups. Animal welfare groups, other rescues & shelters and foster caregivers throughout Northern Ireland and Ireland.

Current Performance

In the 2018 year, we continue to operate the charity shop in Ballywalter to generate funds for the rescue.

Plans for future periods

Aims and key objectives for future periods

The Barn has a number of new expansions in the pipeline relating to the complex. This is with a view to increasing the number of rescued animals we can accommodate within the rescue centre.

We are always looking for new volunteers to help at the rescue. Daily tasks of our volunteers include: deep cleaning dog and cats kennels, walking dogs, feeding, dishes, supervision of the animals and laundry.

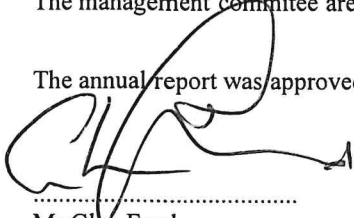
The Barn Animal Rescue

Trustees' Report


Financial review

The management committee are satisfied with the financial results of the year.

The annual report was approved by the trustees of the charity on 23 September 2019 and signed on its behalf by:



.....
Mr Glen Ford
Trustee


.....
Mrs Joanne Leigh Ford
Trustee

The Barn Animal Rescue

Statement of Trustees' Responsibilities

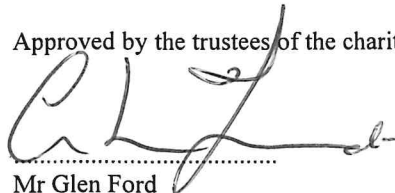
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and applicable law and regulations.

The law applicable to charities in Northern Ireland 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

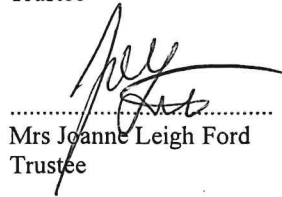
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for keeping proper 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 Charities Act (Northern Ireland) 2008, the applicable Charities (Accounts and Reports) Regulations (Northern Ireland), and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 23 September 2019 and signed on its behalf by:



Mr Glen Ford
Trustee



Mrs Joanne Leigh Ford
Trustee

The Barn Animal Rescue

Independent Examiner's Report to the trustees of The Barn Animal Rescue

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

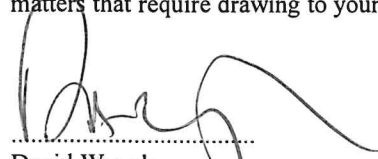
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe;

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



David Waugh
Independent Examiner

34 Dufferin Avenue
Bangor
BT20 3AA

23 September 2019

The Barn Animal Rescue

Statement of Financial Activities for the Year Ended 31 December 2018


	Note	Unrestricted funds £	Total 2018 £
Income and Endowments from:			
Donations and legacies		74,332	74,332
Other trading activities		<u>48,209</u>	<u>48,209</u>
Total Income		<u>122,541</u>	<u>122,541</u>
Expenditure on:			
Raising funds		(7,892)	(7,892)
Charitable activities		<u>(44,061)</u>	<u>(44,061)</u>
Total Expenditure		<u>(51,953)</u>	<u>(51,953)</u>
Net movement in funds		<u>70,588</u>	<u>70,588</u>
Reconciliation of funds			
Total funds carried forward	11	<u>70,588</u>	<u>70,588</u>

All of the charity's activities derive from continuing operations during the above period.

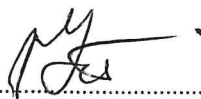
The Barn Animal Rescue
(Registration number: 106152)
Balance Sheet as at 31 December 2018

	Note	2018 £
Fixed assets		
Tangible assets	9	101,201
Current assets		
Cash at bank and in hand		2,014
Creditors: Amounts falling due within one year	10	<u>(32,627)</u>
Net current liabilities		<u>(30,613)</u>
Net assets		<u>70,588</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>70,588</u>
Total funds	11	<u>70,588</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 23 September 2019 and signed on their behalf by:



 Mr Glen Ford
 Trustee



 Mrs Joanne Leigh Ford
 Trustee

The Barn Animal Rescue

Notes to the Financial Statements for the Year Ended 31 December 2018

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Basis of preparation

The Barn Animal Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

The Barn Animal Rescue

Notes to the Financial Statements for the Year Ended 31 December 2018

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Buildings	2% Straight line
Fixtures and fittings	20% Straight line
Motor vehicles	20% Straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

The Barn Animal Rescue

Notes to the Financial Statements for the Year Ended 31 December 2018

2 Income from donations and legacies

	Unrestricted funds	
	General	Total
	£	2018
		£
Donations and legacies;		
Donations from individuals	74,332	74,332
	74,332	74,332

3 Income from other trading activities

	Unrestricted funds	
	General	Total
	£	2018
		£
Trading income;		
Shop income from sale of donated goods and services	48,209	48,209
	48,209	48,209

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds	
	General	Total
	£	2018
		£
Other direct costs of activities for generating funds	7,892	7,892
	7,892	7,892

The Barn Animal Rescue

Notes to the Financial Statements for the Year Ended 31 December 2018

5 Expenditure on charitable activities

	Unrestricted funds	Total 2018
	General £	£
Direct Costs	27,644	27,644
Repairs and maintenance	2,962	2,962
Computer software and maintenance costs	3	3
Printing, postage and stationery	582	582
Trade subscriptions	128	128
Motor expenses	3,053	3,053
Advertising	489	489
Depreciation of freehold property	1,538	1,538
Depreciation of fixtures and fittings	6,222	6,222
Depreciation of motor vehicles	240	240
	<u>42,861</u>	<u>42,861</u>
	Activity support costs £	Total 2018 £
Animal rescue and rehabilitation	<u>42,861</u>	<u>42,861</u>

£42,861 of the above expenditure was attributable to unrestricted funds and £Nil to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,200 which relate directly to charitable activities. See note 6 for further details.

The Barn Animal Rescue

Notes to the Financial Statements for the Year Ended 31 December 2018

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	
	General £	Total 2018 £
Independent examiner fees		
Other fees paid to examiners	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

The Barn Animal Rescue

Notes to the Financial Statements for the Year Ended 31 December 2018

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
Additions	76,890	31,111	1,200	109,201
At 31 December 2018	<u>76,890</u>	<u>31,111</u>	<u>1,200</u>	<u>109,201</u>
Depreciation				
Charge for the year	1,538	6,222	240	8,000
At 31 December 2018	<u>1,538</u>	<u>6,222</u>	<u>240</u>	<u>8,000</u>
Net book value				
At 31 December 2018	<u>75,352</u>	<u>24,889</u>	<u>960</u>	<u>101,201</u>

10 Creditors: amounts falling due within one year

	2018 £
Other creditors	31,427
Accruals	<u>1,200</u>
	<u>32,627</u>

11 Funds

	Incoming resources £	Resources expended £	Balance at 31 December 2018 £
Unrestricted funds			
General	<u>(122,541)</u>	<u>51,953</u>	<u>(70,588)</u>

The Barn Animal Rescue

Notes to the Financial Statements for the Year Ended 31 December 2018

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	101,201	101,201
Current assets	2,014	2,014
Current liabilities	<u>(32,627)</u>	<u>(32,627)</u>
Total net assets	<u>70,588</u>	<u>70,588</u>

13 Analysis of net funds

	At 1 January 2018 £	Cash flow £	At 31 December 2018 £
Cash at bank and in hand	-	2,014	2,014
Net debt	<u>-</u>	<u>2,014</u>	<u>2,014</u>