

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	

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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).

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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

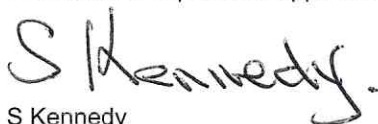
Auditor

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			799,417		931,619
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.

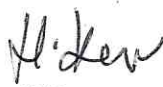
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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
	465,394	223,478	40,727	264,205

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	256,801	80,422

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>