Our Special Friends

Financial Statements for the year ended

30 April 2021

Company no 08769892
Charity no 01156778

Our Special Friends

Financial statements for the year ended 30 April 2021

Contents **Page**

Independent Examiners Report	1
Statement of Financial Activities (incorporating summary income and expenditure account)	2
Balance Sheet	3
Notes	4-7

Company no 08769892
Charity no 01156778

Our Special Friends
Financial statements for the year ended 30 April 2021

Report to the trustees of Our Special Friends

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021 set out on pages 2 to 7.

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marguerite EM Nice

Marguerite EM Nice ACA CTA
Chartered Accountant, Chartered Tax Advisor

The Green Farmhouse
The Green
Barrow
Bury St Edmunds
Suffolk
IP29 5AA

Statement of financial activities (including summary income and expenditure account)

	Notes	Unrestricted funds	Restricted income funds	Total funds	*Prior year funds*
		£	£	£	£
Income	3				
Donations and legacies		106,432	132,967	239,399	*137,329*
Charitable activities		1,057	-	1,057	*6,567*
Interest		31	-	31	*93*
Total income		107,520	132,967	240,487	*143,989*
Expenditure	4				
Raising funds		19,719	8,930	28,649	*12,654*
Charitable activities		52,870	58,641	111,511	*109,590*
Total expenditure		72,589	67,571	140,160	*122,244*
Net income/(expenditure)		34,931	65,396	100,327	*21,745*
Transfers between funds		-	-	-	-
Net movement in funds		34,931	65,396	100,327	*21,745*
Reconciliation of funds:					
Total funds brought forward		68,651	1,212	69,863	*48,118*
Total funds carried forward		**103,582**	**66,608**	**170,190**	***69,863***

Company no 08769892
Charity no 01156778

Balance sheet

	Notes	Unrestricted funds	Restricted income funds	Total this year	*Total prior year*
		£	£	£	£
Current assets					
Debtors	6	1,493	1,810	3,303	*1,023*
Cash at bank and in hand		110,305	65,092	175,397	*80,518*
Total current assets		111,798	66,902	178,700	*81,541*
Creditors: amounts falling due within one year	7	8,216	294	8,510	*11,678*
Net current assets		103,582	66,608	170,190	*69,863*
Total assets less current liabilities		103,582	66,608	170,190	69,863
Total net assets		**103,582**	**66,608**	**170,190**	***69,863***
Funds of the Charity					
Restricted income funds	8		66,608	66,608	*1,212*
Unrestricted funds		103,582		103,582	*68,651*
Total funds		**103,582**	**66,608**	**170,190**	***69,863***

For the year ended 30 April 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP

Approved by the Board and signed on its behalf
by

Date 20 October 2021

Robert Ferguson
Director

Notes to the accounts

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011

2 Accounting policies

Recognition of income

Income is included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met.

Legacies

Legacies are included in the Statement of Financial Activities when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £250
They are valued at cost and depreciated over 3 years.

Company no 08769892
Charity no 01156778

Notes to the accounts

3 Analysis of income

		Unrestricted funds £	Restricted income £	Total funds £	*Prior year £*
Donations and legacies:	Donations and gifts	24,057	227	24,284	*42,616*
	Gift Aid	5,444	-	5,444	*4,698*
	General grants provided by govt/other charities	76,044	132,740	208,784	*89,025*
	Other	887		887	*990*
	Total donations and legacies	106,432	132,967	239,399	*137,329*
Charitable activities:	Fundraising events	1,057	-	1,057	*6,567*
Other Income:	Interest	31	-	31	*93*
Total Income		**107,520**	**132,967**	**240,487**	**143,989**

4 Analysis of expenditure

		Unrestricted funds £	Restricted income funds £	Total funds £	*Prior year £*
Expenditure on raising funds	Staff costs	18,061	8,930	26,991	*11,075*
	Advertising, marketing, direct mail and publicity	1,658	-	1,658	*1,579*
	Total expenditure on raising funds	19,719	8,930	28,649	*12,654*
Expenditure on charitable activities	Volunteer costs	653	-	653	*4,511*
	Animal care costs	3,359	6,054	9,413	*1,545*
	Office expenses	5,635	8,331	13,966	*24,274*
	Staff costs	43,223	44,256	87,479	*77,922*
	Depreciation	-	-	-	*1,338*
	Total expenditure on charitable activities	52,870	58,641	111,511	*109,590*
Total expenditure		**72,589**	**67,571**	**140,160**	***122,244***

No fees were paid in respect of the Independent Examination of the financial statements in the current or prior year.

No trustee expenses were incurred in the current or prior year.

Notes to the accounts

5 Staff costs

	This year	*Prior year*
	£	£
Salaries and wages	63,665	*55,793*
Social security costs	2,221	*1,350*
Pension costs (defined contribution scheme)	1,168	*939*
Self employed staff costs	45,657	*29,090*
Staff training and expenses	1,759	*1,825*
	114,470	***88,997***

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The company provides pension benefits under the NEST scheme

The full time equivalent number of staff working for the charity during the year was 4 (2020: 4)

6 Debtors and prepayments

	This year	*Prior year*
	£	£
Prepayments and accrued income	3,303	*1,023*
	3,303	***1,023***

7 Creditors and accruals

	Amounts falling due within one year	
	This year	*Prior year*
	£	£
Accruals and deferred income	6,863	*11,383*
Taxation and social security	1,647	*295*
	8,510	***11,678***

Company no 08769892
Charity no 01156778

Notes to the accounts

8 Restricted funds

Current Year	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
		£	£	£	£
The Hobson Charity	Vets fees	1,212	-	(1,212)	-
Mrs Smith & Mount Trust	Animal assisted activity	-	1,800	-	1,800
Individual Grant	Fundraiser salary	-	5,000	(5,000)	-
Guernsey Charitable Trust	Animal assisted activity	-	18,514	(18,514)	-
St Edmunds Trust	IT funding	-	7,426	(7,426)	-
Godolphin	Office rent	-	5,000	(453)	4,547
Individual grant	Office rent	-	5,000	(452)	4,548
Newmarket Festival	Animal assisted activity	-	1,000	(1,000)	-
West Suffolk Council	Locality funding	-	500	(500)	-
Suffolk Community Foundation					-
Fonnereau Foundation	Animal assisted activity	-	5,000	(3,427)	1,573
Difference	Core costs	-	5,000	(5,000)	-
Coronavirus Community Fund	Core costs	-	5,000	(5,000)	-
Martineau Fund	Salaries	-	2,000	(2,000)	-
Reviving Our Community	Core costs	-	5,000	(5,000)	-
Maurken Fund	Core costs	-	1,500	(1,500)	-
West Suffolk Council	Animal companionship practitioner	-	25,000	-	25,000
Individual Grant	Fundraiser salary	-	10,000	(3,930)	6,070
Helen Roll	Volunteer support	-	5,000	(2,315)	2,685
Animal Welfare Support Fund					-
Pet Plan Charitable Trust	Animal Welfare Support	-	5,000	(4,615)	385
The Hobson Charitable Trust	Animal Welfare Support	-	5,000	-	5,000
2021	Animal Welfare Support	-	10,000	-	10,000
Kennel Club Charitable Trust	Dog Welfare	-	5,000	-	5,000
	Total Restricted Funds	**1,212**	**132,740**	**(67,344)**	**66,608**

Previous Year	*Purpose and Restrictions*	*Fund balances brought forward*	*Income*	*Expenditure*	*Fund balances carried forward*
		£	£	£	£
West Suffolk Community Chest	*Administrator costs*	*7,740*	*6,000*	*(13,740)*	*-*
Godolphin	*Relocation costs*	*5,000*	*-*	*(5,000)*	*-*
The Hobson Charity	*Vets fees*	*-*	*2,000*	*(788)*	*1,212*
Suffolk Community Foundation					*-*
Realising Ambitions	*Practitioner salary*	*-*	*15,700*	*(15,700)*	*-*
Pargiter	*Animal assisted activity*	*-*	*5,000*	*(5,000)*	*-*
Suffolk Giving Fund	*Salary costs*	*-*	*1,000*	*(1,000)*	*-*
Simpson Fund	*Administrator costs*	*2,380*	*2,000*	*(4,380)*	*-*
Blue Bell Fund	*Administrator costs*	*2,000*	*-*	*(2,000)*	*-*
Helen Roll	*IT costs*	*-*	*3,000*	*(3,000)*	*-*
Mrs LD Rope	*Animal assisted activity*	*-*	*3,000*	*(3,000)*	*-*
Masonic Charitable Foundation	*Volunteer Coordinator salary*	*4,600*	*4,600*	*(9,200)*	*-*
Pet Plan Charitable Trust	*Outreach centre*	*-*	*10,000*	*(10,000)*	*-*
Kennel Club Charitable Trust	*Dog costs*	*-*	*5,000*	*(5,000)*	*-*
	Total Restricted Funds	***21,720***	***57,300***	***(77,808)***	***1,212***

Company no 08769892
Charity no 01156778