

**Our Special Friends**

**Company Limited by Guarantee**

**Unaudited financial statements**

**30 April 2026**

# **Our Special Friends**

**Company Limited by Guarantee**

**Financial statements**

**Year ended 30 April 2026**

---

|                                                                              | <b>Page</b> |
|------------------------------------------------------------------------------|-------------|
| Trustees' annual report (incorporating the directors' report)                | <b>1</b>    |
| Independent examiner's report to the trustees                                | <b>8</b>    |
| Statement of financial activities (including income and expenditure account) | <b>9</b>    |
| Balance sheet                                                                | <b>10</b>   |
| Notes to the financial statements                                            | <b>11</b>   |

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report)**

**Year ended 30 April 2026**

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2026.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

#### **Reference and administrative details**

|                                               |                                                                                        |
|-----------------------------------------------|----------------------------------------------------------------------------------------|
| <b>Registered charity name</b>                | Our Special Friends                                                                    |
| <b>Charity registration number</b>            | 1156778                                                                                |
| <b>Company registration number</b>            | 08769892                                                                               |
| <b>Principal office and registered office</b> | Unit 4<br>The Vision Centre<br>5 Eastern Way<br>Bury St Edmunds<br>Suffolk<br>IP32 7AB |

#### **The trustees**

The trustees who served during the year and at the date of approval were as follows:

R Ferguson (Treasurer)  
C Bradburne  
Dr E Ormerod BVMS CF  
R Stephens  
R Sullivan  
L Tinsley (appointed 15 October 2025)  
Dr M Johnston MA VetMB PhD MRCVS (resigned 17 July 2025)

# Our Special Friends

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2026

---

|                                                 |                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Patron</b>                                   | Lord Fairhaven DL KStJ<br>M Abraham OBE BVM&S MRCVS                                                                                                                                                                                                                                                                                                                   |
| <b>Team</b>                                     | B Johnston, <i>CEO and Animal Companionship Practitioner</i><br>G Reid, <i>Animal Companionship Practitioner</i><br>S McAulay, <i>Animal Companionship Practitioner</i><br>F Day, <i>Volunteer Support Manager</i><br>A Simmonds, <i>Fundraising Lead</i><br>N Williams, <i>Office Coordinator</i><br>M Kingerley, <i>Volunteer Support Manager (Maternity cover)</i> |
| <b>Assisted by:</b>                             | S Bradwell, <i>Finance</i><br>A Hunt, <i>Fundraising</i>                                                                                                                                                                                                                                                                                                              |
| <b>Supported 'in the office' by volunteers:</b> | K Mallett, <i>Service Delivery</i><br>C Singleton, <i>Service Delivery</i><br>J Webb, <i>Admin Support</i><br>S Day, <i>Admin Support</i><br>C Gordon, <i>Admin Support</i><br>S Rogers, <i>Admin Support</i><br>B Cave, <i>Social Media</i>                                                                                                                          |
| <b>Voluntary Advisers</b>                       | Dr D Carson BVSc(Syd) MRCVS<br>Dr D Rook LL.B(Hons) LLM, DLaw FHEA<br>Dr H Crawford BVSc PGCertSAECC MRCVS<br>J Grossart MA MRICS<br>Dr C Mayer MBBCh FRCPsych, Consultant Psychiatrist<br>S Jordan                                                                                                                                                                   |
| <b>Bankers</b>                                  | Barclays Bank plc<br>20/21 Cornhill<br>Bury St Edmunds<br>Suffolk<br>IP33 1DY                                                                                                                                                                                                                                                                                         |
| <b>Independent examiner</b>                     | A Robinson BFP FCA DChA<br>Lovewell Blake LLP<br>Chartered accountants<br>First Floor Suite<br>2 Hillside Business Park<br>Bury St Edmunds<br>IP32 7EA                                                                                                                                                                                                                |

# Our Special Friends

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2026

---

#### Objectives and activities

Our vision is a world in which the power of animal companionship is recognised and integrated into effective care and support plans to enhance the lives of people and their animals.

Animal companionship has been shown to have significant benefits in terms of health and wellbeing for both humans and animals. Sadly, the world we live in is not designed to protect these relationships. Our aim is to be there when things go wrong and help keep people and their animal companions together.

We do this by working in and with our communities to deliver both activity and support services. Examples of our activity services include helping with dog walking, pet welfare and volunteers visiting with their own animals. The services are provided for as long as someone needs them. We frequently develop long-term relationships with our clients.

Our support services are often the most challenging to deliver. Examples of our support include dealing with situations involving domestic abuse, emergency hospitalisation, or homelessness. We are often called on to find emergency foster care for pets at a time when people are under real stress. The complexity of these cases together with the need for urgent action led us to develop the role of Animal Companionship Practitioner. The role requires both veterinary and social care knowledge combined with empathy, patience and resilience.

In addition to the animal companionship support services we deliver, we maintain an animal welfare support fund which can provide financial help for vet fees and other essential pet care.

We are a small charity and can currently only deliver services in West Suffolk. Our ambition is to help more people both in East Anglia and beyond, but we recognise we can't do this on our own. Our strategy is therefore to continue to develop and deliver services in West Suffolk while also seeking to encourage others to protect the bond between people and their pets.

#### Public benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit when setting the objectives for the year.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011.

#### Achievements and performance

During 2025/26, OSF supported a total of **501 cases**, including **378 new cases**. This resulted in a total of **1,282 people** who benefitted from our support. Of these, 706 were OSF clients who directly benefited, and the remaining 576 indirectly benefited from the support we gave to the client – for example, their family or carers.

We also supported a total of **537 animals**, made up of 344 dogs, 176 cats, and 17 other pets, including guinea pigs, rabbits and rats.

Many of the cases OSF supports are complex and require multiple different services and are supported for weeks, months or even years. Others are simple calls that can be resolved with providing advice, information and guidance and/or signposting to other services. Across the 501 cases supported in 2025/26, we provided **854 separate services**.

We estimate that the annual value of volunteer time spent helping clients during the year was around £226,000.

# Our Special Friends

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2026

---

We measure how effective we have been in improving people's health and wellbeing by asking for feedback.

During 2025/2026 that feedback can be summarised as follows:

#### *Client Feedback*

- 100% of clients agreed they had benefited from OSF's services and would recommend our services to someone else in their situation
- 97% agreed that following support from Our Special Friends, they felt better able to cope with their situation and 96% felt less anxious about their situation
- 83% agreed that following support from Our Special Friends, their mental health and/or emotional wellbeing had improved
- 83% agreed that their health and wellbeing had improved due to the support they received from Our Special Friends
- 81% agreed that following support from Our Special Friends, the health and welfare of their pet(s) had improved

#### *Third Party Feedback*

Third parties involved in cases, including friend and family of clients, referrers, and our volunteers are requested to complete separate feedback forms to ascertain their opinions on Our Special Friends' (OSF's) impact for both themselves and their clients.

- 100% agreed they would recommend OSF to someone else
- 100% of volunteers agreed they had benefitted from supporting the client through Our Special Friends
- 100% of professionals, friends and relatives said they had benefited from Our Special Friends supporting the client
- 93% of third parties agreed that the client seemed to have benefitted from Our Special Friends' support
- 89% of third parties agreed that following support from Our Special Friends, the health and/or welfare of the pet(s) had improved

Our volunteers complete an annual survey which included scales of 1-5 (very low-very high) and the highlights are:

- 93% rated feeling supported in role as a 4 or 5
- 82% told us they found volunteering with OSF extremely rewarding by giving us a score of 5, a 10% increase on last year
- 100% gave us a score of 4 or 5 when asked if they would recommend volunteering with OSF to friends or family.

In addition to providing services for clients, we have continued our strategy of influencing others to recognise and respond to the issues we highlight. We are proud of having contributed a chapter in the first book in this field, *An Introduction to Veterinary Humanities*.

# Our Special Friends

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2026

---

#### CEO Report

OSF has created a local community of compassionate accessible support for people and animals that need it most. We have shown that if you combine veterinary knowledge and diverse local volunteer support, there are many issues that can be resolved. At the heart is our small employed team and innovative role of an 'Animal Companionship Practitioner' (ACP), one that bridges human and animal health and social care. With over a decade of experience, we continue to build important relationships with 'go-to professionals' to help our collaborative approach.

I am hugely grateful to my colleagues for all that they do to support our clients and volunteers; constantly developing and adapting our way of working and I'm immensely thankful for all our volunteers and supporters who make this charity possible.

In May 2025, we had to move office and happily found a new home with Menta in Bury St Edmunds. We all did our best to maintain our services during the move and it was a relief that it went smoothly.

In December 2025 we were joined by a new colleague, Mark, as cover for our volunteer support manager.

People and pets are really struggling, hidden in plain sight, and the ever-increasing welfare gap is massive. We are the 'eyes and ears' for this hidden need and it is shocking. We help address causes rather than just symptoms and often provide hope when there is none. We contribute towards prevention and early intervention, but our communities need more pet-inclusive housing/accommodation policies and affordable accessible animal companionship support services; plus more human support.

For many people, it can be difficult to understand the disruption, deprivation, and suffering that exists unless they have life experience, either personally or via others. As a charity, we fully appreciate the extent of invisible vulnerability and the need for a paradigm shift in attitudes. We need to move towards a 'One Welfare' (human wellbeing, animal welfare and the environment) approach, harnessing the power of animal companionship.

I want the power of our interventions (reaching people and pets who have unmet needs) to be understood better and built on in our communities, as there seems to be limited support at present. There also needs to be more integration of welfare services to really make a difference.

It is really sad and worrying to hear of the demise of local charities eg Lofty Heights, Access Community Trust, Gatehouse and the Marie Curie night nurses. We need to preserve as many frontline services eg VCFSEs (Voluntary, Community, Faith and Social Enterprise) and in the current funding climate it is likely that we will lose more vital community support.

Given this very tight funding climate and diminishing reserves, our focus is to sharpen our messaging, review the analysis of our impact, streamline our systems and protocols and strive for financial sustainability.

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 30 April 2026**

---

##### **Financial review**

Total income for the year ended 30 April 2026 was £230,827 which was 13% down on the previous year (2025: £264,364). Like many charities we found the fundraising environment very tough. We continue to rely primarily on grants, and the average amount of each grant is still relatively low. We therefore rely on a constant flow of successful applications to fund our services and maintain reserves.

During the year we worked hard to diversify our sources of revenue by targeting corporate donors and high net worth individuals. While we were able to broaden the number of relationships we nurture, this activity is unlikely to generate significant revenue in the short term.

In response to our reduced revenue, we kept tight control over our costs. Expenditure for the year was held to £262,282 (2025: £264,259). The resulting deficit of £31,455 reduced our reserves from £136,990 to £105,535.

##### **Reserves Policy**

Unrestricted reserves, which the trustees consider to be free reserves, at 30 April 2026 were £42,017 (2025: £62,418).

If the level of unrestricted reserves falls below 6 months of unrestricted expenditure the Trustees will determine what action is required to be taken in order to increase reserves in line with our policy. As at the year end unrestricted reserves amounted to 4 (2025: 7) months of unrestricted costs.

The Charity's reserves policy is to also maintain total reserves at a level adequate to protect its ongoing work from significant fluctuations in funding. As at the year-end total reserves were £105,535 (2025: £136,990). The trustees are satisfied with the level of reserves.

##### **Plans for future periods**

As with any small charity in the current environment our plans are heavily dependent on the availability of funding. In addition to previously identified projects to enhance our data collection and impact reporting, streamline our case management and improve our communications and messaging, we are looking at ways to increase our impact by encouraging and enabling members of our communities to undertake some of the interventions we currently deliver ourselves.

##### **Structure, governance and management**

The charity is a registered charity and a company limited by guarantee. The charitable company was incorporated on 11 November 2013 (number 08769892) and became a registered charity (number 1156778) on 23 April 2014. The company was established under a Memorandum of Association, which sets out its objects and powers and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The current board of trustees and the changes which have occurred since the previous annual report are as stated in the reference and administrative details of these accounts.

None of the Trustees have any beneficial interest in the charitable company.

##### **Appointment, induction and training of trustees**

New trustees are recruited through a combination of advertising, recommendation, and personal contact. Appointments are reviewed and approved by the Board and all new trustees are provided with a detailed induction.

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

**Year ended 30 April 2026**

---

#### **Risk management**

Management has reviewed the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. As is the case for many charities, external funding represents a risk to the stability of the Charity. Our Special Friends enjoys the support from a number of loyal donors, costs are closely monitored to ensure the Charity operates within its means and the Charity maintains some reserves, all of which minimise exposure to this risk.

#### **Trustee responsibilities**

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

#### **Going concern**

Through consideration of reports on income, expenditure and of forecasts for the next twelve months, Trustees have analysed any risks to the Charity, and have identified no material uncertainties that cast doubt about the ability of the company to continue as a going concern.

#### **Independent examiner reappointment**

A resolution to reappoint A Robinson of Lovewell Blake LLP as independent examiner will be proposed at the next trustee board meeting.

#### **Small company provisions**

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 27 September 2026 and signed on behalf of the board of trustees by:



R Ferguson  
Trustee and treasurer

# Our Special Friends

## Company Limited by Guarantee

### Independent examiner's report to the trustees of Our Special Friends

Year ended 30 April 2026

---

I report to the charity trustees on my examination of the financial statements of the company for the year ended 30 April 2026 which comprise the statement of financial activities (including income and expenditure account), balance sheet and the related notes.

#### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's financial statements 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.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



A Robinson BFP FCA DChA  
Independent Examiner

Lovewell Blake LLP  
Chartered accountants  
First Floor Suite  
2 Hillside Business Park  
Bury St Edmunds  
IP32 7EA

28/09/2026

# Our Special Friends

## Company Limited by Guarantee

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

Year ended 30 April 2026

|                                                  |      |                   | 2026              |                   | 2025              |
|--------------------------------------------------|------|-------------------|-------------------|-------------------|-------------------|
|                                                  | Note | Unrestricted<br>£ | Restricted<br>£   | Total funds<br>£  | Total funds<br>£  |
| <b>Income and endowments</b>                     |      |                   |                   |                   |                   |
| Donations and legacies                           | 5    | 38,893            | 2,608             | 41,501            | 50,292            |
| Charitable activities                            | 6    | 59,828            | 127,550           | 187,378           | 210,236           |
| Other trading activities                         | 7    | 576               | –                 | 576               | 1,500             |
| Investment income                                | 8    | 1,372             | –                 | 1,372             | 2,336             |
|                                                  |      | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |
| <b>Total income</b>                              |      | <u>100,669</u>    | <u>130,158</u>    | <u>230,827</u>    | <u>264,364</u>    |
| <b>Expenditure</b>                               |      |                   |                   |                   |                   |
| Raising funds                                    |      |                   |                   |                   |                   |
| Expenditure on raising funds                     | 9    | 43,713            | –                 | 43,713            | 41,304            |
| Charitable activities                            | 10   | 77,357            | 141,212           | 218,569           | 222,955           |
|                                                  |      | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |
| <b>Total expenditure</b>                         |      | <u>121,070</u>    | <u>141,212</u>    | <u>262,282</u>    | <u>264,259</u>    |
| <b>Net expenditure and net movement in funds</b> |      |                   |                   |                   |                   |
|                                                  |      | <u>(20,401)</u>   | <u>(11,054)</u>   | <u>(31,455)</u>   | <u>105</u>        |
| <b>Reconciliation of funds</b>                   |      |                   |                   |                   |                   |
| Total funds brought forward                      |      | <u>62,418</u>     | <u>74,572</u>     | <u>136,990</u>    | <u>136,885</u>    |
| <b>Total funds carried forward</b>               |      | <u>42,017</u>     | <u>63,518</u>     | <u>105,535</u>    | <u>136,990</u>    |

The notes on pages 11 to 21 form part of these financial statements.

# Our Special Friends

## Company Limited by Guarantee

### Balance sheet

30 April 2026

|                                              |      | 2026            |                | 2025            |                |
|----------------------------------------------|------|-----------------|----------------|-----------------|----------------|
|                                              | Note | £               | £              | £               | £              |
| <b>Current assets</b>                        |      |                 |                |                 |                |
| Debtors                                      | 15   | 36,014          |                | 78,198          |                |
| Cash at bank and in hand                     |      | 106,626         |                | 144,605         |                |
|                                              |      | <u>142,640</u>  |                | <u>222,803</u>  |                |
| <b>Creditors: Amounts falling due</b>        | 16   | <u>(37,105)</u> |                | <u>(85,813)</u> |                |
| <b>Net current assets</b>                    |      |                 | 105,535        |                 | 136,990        |
| <b>Total assets less current liabilities</b> |      |                 | <u>105,535</u> |                 | <u>136,990</u> |
| <b>Net assets</b>                            |      |                 | <u>105,535</u> |                 | <u>136,990</u> |
| <b>Funds of the charity</b>                  |      |                 |                |                 |                |
| Restricted funds                             |      |                 | 63,518         |                 | 74,572         |
| Unrestricted funds                           |      |                 | <u>42,017</u>  |                 | <u>62,418</u>  |
| <b>Total charity funds</b>                   | 19   |                 | <u>105,535</u> |                 | <u>136,990</u> |

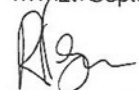
For the year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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.

These financial statements were approved by the board of trustees and authorised for issue on .....27. September. 2026.....and are signed on behalf of the board by:



R Ferguson  
Trustee and treasurer

Company registration number: 08769892

The notes on pages 11 to 21 form part of these financial statements.

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Notes to the financial statements**

**Year ended 30 April 2026**

---

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office and operating address is Unit 4, The Vision Centre, 5 Eastern Way, Bury St Edmunds, Suffolk, IP32 7AB.

#### **2. Statement of compliance**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The accounts have been prepared on the going concern basis and the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Income**

All income is 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:

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 30 April 2026

---

#### 3. Accounting policies *(continued)*

##### Income *(continued)*

- 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### 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.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

These are capitalised if they can be used for more than one year, and cost at least £1,000.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                    |                     |
|--------------------|---------------------|
| Computer Equipment | - 33% straight line |
|--------------------|---------------------|

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

Year ended 30 April 2026

---

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

#### 4. Limited by guarantee

The company has no share capital but is limited by guarantee. Every member of the company is the guarantor and undertake to contribute to the assets of the company in the event of it being wound up, such amounts as may be required. Each guarantor's liability is limited to £10.

#### 5. Donations and legacies

|                     | Unrestricted<br>Funds | Restricted<br>Funds | Total 2026    |
|---------------------|-----------------------|---------------------|---------------|
|                     | £                     | £                   | £             |
| Donations and gifts | 36,760                | 2,608               | 39,368        |
| Gift aid            | 2,133                 | –                   | 2,133         |
|                     | <u>38,893</u>         | <u>2,608</u>        | <u>41,501</u> |

|                     | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2025 |
|---------------------|-----------------------|---------------------|---------------------|
|                     | £                     | £                   | £                   |
| Donations and gifts | 28,565                | 19,000              | 47,565              |
| Legacies            | 1,000                 | –                   | 1,000               |
| Gift aid            | 1,727                 | –                   | 1,727               |
|                     | <u>31,292</u>         | <u>19,000</u>       | <u>50,292</u>       |

#### 6. Charitable activities

|        | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2026 |
|--------|-----------------------|---------------------|------------------------|
|        | £                     | £                   | £                      |
| Grants | 59,828                | 127,550             | 187,378                |

# Our Special Friends

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 30 April 2026

## 6. Charitable activities (continued)

|        | Unrestricted Funds | Restricted Funds  | Total Funds 2025  |
|--------|--------------------|-------------------|-------------------|
|        | £                  | £                 | £                 |
| Grants | 53,500             | 156,736           | 210,236           |
|        | <u>          </u>  | <u>          </u> | <u>          </u> |

## 7. Other activities

|              | Unrestricted Funds | Total Funds 2026  | Unrestricted Funds | Total Funds 2025  |
|--------------|--------------------|-------------------|--------------------|-------------------|
|              | £                  | £                 | £                  | £                 |
| Other income | 576                | 576               | 1,500              | 1,500             |
|              | <u>          </u>  | <u>          </u> | <u>          </u>  | <u>          </u> |

## 8. Investment income

|                     | Unrestricted Funds | Total Funds 2026  | Unrestricted Funds | Total Funds 2025  |
|---------------------|--------------------|-------------------|--------------------|-------------------|
|                     | £                  | £                 | £                  | £                 |
| Interest receivable | 1,372              | 1,372             | 2,336              | 2,336             |
|                     | <u>          </u>  | <u>          </u> | <u>          </u>  | <u>          </u> |

## 9. Expenditure on raising funds

|                           | Unrestricted Funds | Restricted Funds  | Total Funds 2026  |
|---------------------------|--------------------|-------------------|-------------------|
|                           | £                  | £                 | £                 |
| Outsourced services       | 23,781             | –                 | 23,781            |
| Advertising and marketing | 1,884              | –                 | 1,884             |
| Staff costs               | 18,048             | –                 | 18,048            |
|                           | <u>          </u>  | <u>          </u> | <u>          </u> |
|                           | 43,713             | –                 | 43,713            |
|                           | <u>          </u>  | <u>          </u> | <u>          </u> |

|                           | Unrestricted Funds | Restricted Funds  | Total Funds 2025  |
|---------------------------|--------------------|-------------------|-------------------|
|                           | £                  | £                 | £                 |
| Outsourced services       | 24,772             | –                 | 24,772            |
| Advertising and marketing | 1,303              | –                 | 1,303             |
| Staff costs               | 15,229             | –                 | 15,229            |
|                           | <u>          </u>  | <u>          </u> | <u>          </u> |
|                           | 41,304             | –                 | 41,304            |
|                           | <u>          </u>  | <u>          </u> | <u>          </u> |

# Our Special Friends Company Limited by Guarantee

## Notes to the financial statements *(continued)*

### Year ended 30 April 2026

#### 10. Expenditure on charitable activities

|                     | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds 2026 |
|---------------------|-----------------------|---------------------|---------------------|
|                     | £                     | £                   | £                   |
| Volunteer costs     | 3,494                 | –                   | 3,494               |
| Animal care costs   | 393                   | 11,938              | 12,331              |
| Office expenses     | 29,670                | 22,176              | 51,846              |
| Outsourced services | 15,060                | –                   | 15,060              |
| Staff costs         | 28,740                | 107,098             | 135,838             |
|                     | <u>77,357</u>         | <u>141,212</u>      | <u>218,569</u>      |

|                     | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2025 |
|---------------------|-----------------------|---------------------|---------------------|
|                     | £                     | £                   | £                   |
| Volunteer costs     | 2,871                 | –                   | 2,871               |
| Animal care costs   | 393                   | 22,544              | 22,937              |
| Office expenses     | 24,701                | 23,913              | 48,614              |
| Outsourced services | 19,283                | –                   | 19,283              |
| Staff costs         | 13,521                | 115,729             | 129,250             |
|                     | <u>60,769</u>         | <u>162,186</u>      | <u>222,955</u>      |

#### 11. Independent examination fees

Fees payable to the independent examiner for examination of the financial statements were £2,500 (2025: £1,800)

#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|                             | 2026           | 2025           |
|-----------------------------|----------------|----------------|
|                             | £              | £              |
| Wages and salaries          | 142,988        | 135,683        |
| Social security costs       | 6,522          | 6,347          |
| Pension costs               | 2,955          | 2,449          |
| Staff training and expenses | 1,421          | 193            |
|                             | <u>153,886</u> | <u>144,672</u> |

The average head count of employees during the year was 6 (2025: 5). No employee received employee benefits of more than £60,000 during the year (2025: None). The key management personnel of the charity comprise the CEO for the charity. The total amount of employee benefits (including employer pension contributions) received in respect of key management personnel amounted £32,587 (2025: £30,845).

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 30 April 2026

---

#### 13. Trustee remuneration and expenses

Trustees were reimbursed expenses amounting to £Nil (2025: £Nil) during the year.

#### 14. Tangible fixed assets

Fully depreciated computer equipment at 1 May 2025 totalled £3,852. This was scrapped during the year. At 30 April 2026, no fixed assets were held.

#### 15. Debtors

|                                | 2026          | 2025          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Prepayments and accrued income | 34,481        | 76,743        |
| Other debtors                  | 1,533         | 1,455         |
|                                | <u>36,014</u> | <u>78,198</u> |

#### 16. Creditors: Amounts falling due within one year

|                                 | 2026          | 2025          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 3,076         | 5,509         |
| Accruals and deferred income    | 32,500        | 78,450        |
| Social security and other taxes | 1,529         | 1,854         |
|                                 | <u>37,105</u> | <u>85,813</u> |

#### 17. Deferred income

|                               | 2026          | 2025          |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Deferred income at 1 May 2025 | 75,550        | 56,650        |
| Recognised in the year        | (45,550)      | (41,100)      |
| Grants deferred               | -             | 60,000        |
|                               | <u>30,000</u> | <u>75,550</u> |

Deferred income relates to conditional grant income entitled to within the year on behalf of projects being completed in following years.

## **Our Special Friends**

**Company Limited by Guarantee**

**Notes to the financial statements** *(continued)*

**Year ended 30 April 2026**

---

### **18. Defined contribution plans**

The company provides pension benefits under the NEST scheme.

The amount recognised in income or expenditure as an expense in relation to the defined contribution plans was £2,955 (2025: £2,449).

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 30 April 2026

#### 19. Analysis of charitable funds

| Year ended 30 April 2026                                         | At 1 May      |                |                  |           | At 30 Apr     |
|------------------------------------------------------------------|---------------|----------------|------------------|-----------|---------------|
| Restricted grants and donations                                  | 2025          | Income         | Expenditure      | Transfers | 2026          |
|                                                                  | £             | £              | £                | £         | £             |
| Global's Make Some Noise                                         | 12,342        | 15,550         | (27,892)         | –         | –             |
| Babergh District Council                                         | 12,138        | –              | (12,138)         | –         | –             |
| Anonymous Donor (1)                                              | 14,000        | –              | (7,000)          | –         | 7,000         |
| Helen Roll Charity                                               | 10,000        | 10,000         | (10,000)         | –         | 10,000        |
| Mid Suffolk District Council Community Grant                     | 10,000        | 10,000         | (10,000)         | –         | 10,000        |
| Suffolk Community Foundation - Tattersalls Grantmaking Programme | 1,136         | –              | (1,136)          | –         | –             |
| West Suffolk Council - Thriving Communities                      | 7,500         | 7,500          | (7,500)          | –         | 7,500         |
| Anthony V Martin Charitable Foundation                           | 2,830         | –              | (2,830)          | –         | –             |
| Anonymous Donor (2)                                              | 4,626         | –              | (2,766)          | –         | 1,860         |
| Anonymous Charitable Foundation                                  | –             | 30,000         | (30,000)         | –         | –             |
| Simon Gibson Charitable Trust                                    | –             | 10,000         | (10,000)         | –         | –             |
| Suffolk Community Foundation - Pargiter Trust Fund               | –             | 5,000          | (5,000)          | –         | –             |
| The Hobson Charity                                               | –             | 5,000          | (5,000)          | –         | –             |
| Mrs LD Rope Third Charitable Settlement                          | –             | 4,000          | (4,000)          | –         | –             |
| James and Frieda Lund Trust                                      | –             | 2,000          | (2,000)          | –         | –             |
| Havebury Homes donation                                          | –             | 2,608          | (2,608)          | –         | –             |
| Beryl Evetts & Robert Luff Animal Welfare Trust                  | –             | 3,500          | (1,342)          | –         | 2,158         |
| Dr Sheila Millar-Danks Charitable Trust                          | –             | 5,000          | –                | –         | 5,000         |
| Pets Foundation                                                  | –             | 20,000         | –                | –         | 20,000        |
|                                                                  | <u>74,572</u> | <u>130,158</u> | <u>(141,212)</u> | <u>–</u>  | <u>63,518</u> |
| <b>Unrestricted funds</b>                                        |               |                |                  |           |               |
| General funds                                                    | <u>62,418</u> | <u>100,669</u> | <u>(121,070)</u> | <u>–</u>  | <u>42,017</u> |

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 30 April 2026

| Year ended 30 April 2025                                         | At 1 May      |                |                  |           | At 30 Apr     |
|------------------------------------------------------------------|---------------|----------------|------------------|-----------|---------------|
| Restricted grants                                                | 2024          | Income         | Expenditure      | Transfers | 2025          |
|                                                                  | £             | £              | £                | £         | £             |
| Pets Foundation                                                  | 15,000        | –              | (15,000)         | –         | –             |
| Babergh District Council                                         | 20,000        | –              | (17,862)         | –         | 2,138         |
| West Suffolk Council - Community Chest                           | 9,000         | –              | (9,000)          | –         | –             |
| Global's Make Some Noise                                         | 12,022        | 31,100         | (30,780)         | –         | 12,342        |
| Anthony V Martin Charitable Foundation                           | 5,000         | –              | (2,170)          | –         | 2,830         |
| Anonymous Charitable Foundation                                  | –             | 30,000         | (30,000)         | –         | –             |
| Helen Roll Charity                                               | –             | 10,000         | (10,000)         | –         | –             |
| Suffolk Community Foundation – David & Jill Simpson Fund         | –             | 5,000          | (5,000)          | –         | –             |
| Simon Gibson Charitable Trust                                    | –             | 10,000         | (10,000)         | –         | –             |
| Suffolk Community Foundation – J A Award                         | –             | 2,000          | (2,000)          | –         | –             |
| Petplan Charitable Trust                                         | –             | 5,000          | (5,000)          | –         | –             |
| Mid Suffolk District Council Community Grant                     | –             | 30,000         | (20,000)         | –         | 10,000        |
| Suffolk Community Foundation - Tattersalls Grantmaking Programme | –             | 1,136          | –                | –         | 1,136         |
| Helen Roll Charity                                               | –             | 10,000         | –                | –         | 10,000        |
| Anonymous Donor (1)                                              | –             | 14,000         | –                | –         | 14,000        |
| Babergh District Council                                         | –             | 10,000         | –                | –         | 10,000        |
| Anonymous Donor (2)                                              | –             | 5,000          | (374)            | –         | 4,626         |
| Suffolk Community Foundation – Household Support Fund            | –             | 5,000          | (5,000)          | –         | –             |
| West Suffolk Council - Thriving Communities                      | –             | 7,500          | –                | –         | 7,500         |
|                                                                  | <u>61,022</u> | <u>175,736</u> | <u>(162,186)</u> | <u>–</u>  | <u>74,572</u> |
| <b>Unrestricted funds</b>                                        |               |                |                  |           |               |
| General funds                                                    | <u>75,863</u> | <u>88,628</u>  | <u>(102,073)</u> | <u>–</u>  | <u>62,418</u> |

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 30 April 2026

---

##### Restricted fund purposes:

- Anonymous Donor (1): The income received within this fund is restricted to support office rental costs.
- Anonymous Donor (2): The income received within this fund is restricted to the Animal Welfare Support Fund for animals experiencing pain.
- Helen Roll Charity: The income brought forward within this fund was restricted to support the cost of encouraging the wider adoption of Animal Companionship Support Services and was completed in the year. The income received in the year and carried forward is restricted to Animal Companionship Crisis Support.
- Mid Suffolk District Council: The income received within this fund is restricted to Animal Companionship Support Services.
- West Suffolk Council – Thriving Communities: The income received within this fund is restricted to Animal Companionship Crisis Support.
- Beryl Evetts & Robert Luff Animal Welfare Trust: The income received within this fund is restricted to the Animal Welfare Support Fund
- The Dr Sheila Millar-Danks Charitable Trust: The income received within this fund is restricted to the Animal Welfare Support Fund
- Pets Foundation: The income received within this fund is restricted to Animal Companionship Crisis Support.

##### The following restricted projects have been completed:

- West Suffolk Council – Thriving Communities: The income received within this fund is restricted to support Animal Companionship Practitioners Salaries.
- Global's Make Some Noise: The income received within this fund is restricted to support Animal Companionship Practitioner Salaries.
- Babergh District Council: The income received within these funds is restricted to support Animal Companionship Coordinator costs for 24/25 (£20,000) and Animal Companionship Support Services for 25/26 (£10,000)
- Suffolk Community Foundation - Tattersalls Grantmaking Programme: The income received within this fund is restricted to Animal Companionship Support Services in the Newmarket area.
- Anthony V Martin Charitable Foundation: The income received within this fund is restricted to the Animal Welfare Support Fund
- Anonymous Charitable Foundation: The income received within this fund is restricted to Animal Companionship Practitioner Salaries
- Simon Gibson Charitable Trust: The income received within this fund is restricted to Animal Companionship Crisis Support
- Suffolk Community Foundation – Pargiter Trust Fund: The income received within this fund is restricted to Animal Companionship Support Services.
- The Hobson Charity: The income received within this fund is restricted to the Animal Welfare Support Fund
- Mrs LD Rope Third Charitable Settlement: The income received within this fund is restricted to Animal Companionship Support Services.
- James and Frieda Lund Trust: The income received within this fund is restricted to Animal Companionship Support Services.
- The Havebury Homes donation was restricted to the cost of office equipment

## Our Special Friends

### Company Limited by Guarantee

#### Notes to the financial statements *(continued)*

Year ended 30 April 2026

---

#### 20. Analysis of net assets between funds

| 30 April 2026              | General<br>Funds | Restricted<br>Funds | Total<br>Funds |
|----------------------------|------------------|---------------------|----------------|
|                            | £                | £                   | £              |
| Current assets             | 79,122           | 63,518              | 142,640        |
| Creditors less than 1 year | (37,105)         | —                   | (37,105)       |
|                            | <hr/>            | <hr/>               | <hr/>          |
| <b>Net Assets</b>          | <b>42,017</b>    | <b>63,518</b>       | <b>105,535</b> |
|                            | <hr/>            | <hr/>               | <hr/>          |
| 30 April 2025              | General<br>Funds | Restricted<br>Funds | Total<br>Funds |
|                            | £                | £                   | £              |
| Current assets             | 148,231          | 74,572              | 222,803        |
| Creditors less than 1 year | (85,813)         | —                   | (85,813)       |
|                            | <hr/>            | <hr/>               | <hr/>          |
| <b>Net Assets</b>          | <b>62,418</b>    | <b>74,572</b>       | <b>136,990</b> |
|                            | <hr/>            | <hr/>               | <hr/>          |

#### 21. Related parties

B Johnston, CEO of the charity, is a family member of Trustee M Johnston. During the year, the charity paid B Johnston remuneration totalling £32,587 (2025: £30,845).

J Bradburne is a family member of Trustee C Bradburne. During the year, the charity paid J Bradburne amounts for outsourced services totalling £Nil (2025: £5,700).

There were no other related party transactions in the current or prior year.