

**CHARITY NUMBER: 1000249**

**FRIENDS OF THE ANIMALS**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

# FRIENDS OF THE ANIMALS

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# FRIENDS OF THE ANIMALS

## CHARITY INFORMATION FOR THE YEAR ENDED 30 SEPTEMBER 2019

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**CHARITY NUMBER:** 1000249

**TRUSTEES AND TRUSTEE COMMITTEE:** I Dunsire  
M J Gomez  
Mrs M Eggleton

**TREASURER:** M J Gomez

**ADDRESS:** 17A Riverway  
Newport  
Isle of Wight  
PO30 5UX

**BANKERS:** Alliance & Leicester (Santander)  
BBAM  
Bridle Road  
Bootle  
Merseyside  
GIR 0AA

HSBC  
Union Street  
Ryde  
PO33 2LJ

Lloyds Bank  
25 Gresham Street  
London  
EC2V 7HN

Shawbrook  
Warley Hill Business Park  
The Drive  
Brentwood  
CM13 3BE

Nationwide Building Society  
Nationwide House  
Pipers Way  
Swindon  
SN38 1NW

# FRIENDS OF THE ANIMALS

## CHARITY INFORMATION FOR THE YEAR ENDED 30 SEPTEMBER 2019

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**INDEPENDENT EXAMINER:**

Gavin Kelly ACA FCCA  
Bright Brown Limited  
Exchange House  
St. Cross Lane  
Newport  
Isle of Wight  
PO30 5BZ

# FRIENDS OF THE ANIMALS

## TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2019

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The trustees present their report for the year ended 30 September 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The legal and administrative information set out on page 1 forms part of this report.

Friends of the Animals is a registered charity (number 1000249) and is governed by its constitution, dated 1 September 1990.

### Structure

The charity is run by a volunteer committee of trustees, currently made up of three members, elected annually at the Charity's Annual General meeting. They meet and communicate as and when necessary and are kept updated regularly via electronic means. It is their job:

1. to ensure that the aims of the Charity are fulfilled i.e.
  - a. to aid animals in distress through injury or any other cause, and to arrange veterinary treatment where necessary;
  - b. to find good and suitable new homes for animals in our care or that come to our attention; and
  - c. to assist members of the public by means of information, education or in any way whatsoever that will enable them to directly help animals.
2. to ensure that the activities of the Charity remain within the list above and that no activities which would be considered either uncharitable or outside the specified remit are carried out.
3. to formulate policy and guidelines that are then delegated to the National Co-Ordinator (currently Helen Sinclair MBE) for implementation through her team of employees and volunteers.
4. to consider, review and at all times mitigate risks that could affect the Charity's ability to remain in existence.
5. to decide on the best use of the Charity's funds and assets.

Day to day activity i.e. rescue work and the authorisation of veterinary treatment along with most administrative functions are now carried out from our premises at Newport. Many tasks are delegated to specific employees such as the shop managers at Gunville and at Portsmouth or, in the case of Newport, our very experienced office manager.

### Charitable activities.

#### WHAT WE DO

'Friends of the Animals' is a practical and caring Charity specialising in 'preventative' work such as spays and neuters. Neutering is the only humane way to reduce the numbers of unwanted animals as well as improving the lives of animals already here. We work hard to ensure the areas we cover are kept stray-free and this in turn has a hugely beneficial effect on the whole community.

Since the Charity began in 1990, we have done over **38,000 spays / neuters** and have negotiated much reduced 'Charity' rates at a total of 33 Veterinary Practices. We further subsidise these prices, making the cost of previously unaffordable veterinary treatment, attainable to owners even on the lowest of incomes.

We are very willing to help anyone genuinely struggling to finance the full cost of this vitally important surgery, providing they can reach one of 'our' Vets.

## FRIENDS OF THE ANIMALS

### TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2019

**Veterinary treatment is our biggest outgoing** and dependent on funds, we help with the cost of **veterinary treatment**, for sick, injured and neglected animals – often finding we are an animal's *very* last chance of life. 'Georgie' (below) is a Westie who came into our care in a truly desperate state.

#### GETTING FROM THIS



#### TO THIS



#### TOOK MORE THAN T.L.C.

By utilising a network of cost effective and capable Foster Homes, we are able to provide a **pet re-homing service**. Every potential home is visited and carefully checked by a trained volunteer or employee. The fee we charge to place an animal, nowhere near covers the cost to us of the: spay or neuter, worming, de-flea'ing, micro-chipping and vaccinating prior to placement. We operate an efficient "wants" list, which often enables us to channel a new arrival, towards a new home, within a short period of their arrival. This is far preferable to having an animal languish in a foster home for an extended period, during which time they will see the temporary home as their permanent home – and then have to be uprooted.

Our Foster carers (mainly but not exclusively) look after dogs and rabbits, until a permanent home can be found. They also serve as a lifeline to the elderly and to people in Hospital or in short term Care Homes, as they provide a **fostering service** for their pets (usually for up to a month) and free of charge.

We also assist the elderly and infirm by providing a short term **dog walking service** and we actively **encourage owners to 'pick up'** after their animals.

Our **voluntary driving service** transports owners and their animals to and from Vets. Our wonderful drivers give freely of their time; all we ask is for service users to be fair and cover the cost of the driver's mileage.

We are pleased to help the public, by loaning out equipment such as crates and carrying baskets F.O.C. The latter negates the risk of owners transporting animals in cardboard boxes (which used to happen a lot). We also check on owners who are struggling financially and help by **donating pet food** and bedding etc. We were moved to tears, when we discovered one elderly, widower. He had no food in the house and was feeding his much loved dog on the 'Meals on Wheels' intended for himself.

For almost sixteen years, we have supported the 'Farm Animal Rescue Sanctuary' at Wolverton in Warwickshire, by paying all the veterinary treatment and shearing costs, plus the majority of the feed bills. The Sanctuary is currently home to 480 + rescued animals and without our help, the animals survival would be at stake.

# FRIENDS OF THE ANIMALS

## TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2019

### Achievements and Performance

#### Animal Welfare

The following table summarises the numerical veterinary achievements of the Charity during the year.

Bitch Spays	Dog Neuters	Cat Spays	Cat Neuters	Guinea Pig / Rabbit		Other Vets Treatments
				Spays	Neuters	
365	420	166	191	60	118	1,933

Over 3,250 veterinary treatments were carried out in 2018 / 2019.

The above does NOT include the time and effort, the Charity puts in throughout the year rehoming animals and giving talks and advice. Nor does it take into account the cost of equipment, such as the specialist dog walking aids and the large pens we use to assist in the recovery of animals following surgery.

	2017/18	2018/19
Total Income	£534,557	£514,737
Total Spent	£392,005	£395,189
Total Charitable	£316,682	£328,911
Percentage Charitable Expenditure	80.8%	83.2%

The Trustees are proud to have increased the already high charitable effectiveness of its' work. The remaining 16.8% that is deemed to be non-Charitable includes: rent, utilities, wages etc. and will continue to ensure the maximum benefit accrues to the animals at every opportunity.

### Financial Review

The Charity truly appreciates and values every donation and gift whether financial, practical or physical. In financial terms the Charity has good cause to appreciate the value and importance of legacy income. This year, this part of the Charity's income fell by almost 13% and we are very conscious of the volatility of this source of funds. As a result, the Trustees intend to improve the Charity's regular income by opening at least one other shop – possibly two in the near future. This should help to mitigate the rise and falls of legacy income and increase our presence to the public.

The Charity continues to look for other or additional methods of fund raising, or expanding on existing forms. The plans to open a new shop on the I.O.W. were put on hold due to circumstances well beyond our control, but it is hopefully a postponement.

The Charity continues to keep its fixed and non-charitable costs well under control.

The Charity has been made aware of some changes to the presentation of the accounts resulting purely from the updating of the Charity SORP. The Trustees have been informed by the accountants that the Charity has always fully followed proper accountancy procedures and these changes are purely administrative.

Volunteers make a significant contribution to the Charity's work and the Trustees would like to express their gratitude for the effort put in by many people. This includes the volunteers at the two shops in Gunville and Portsmouth.

# FRIENDS OF THE ANIMALS

## TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2019

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### Reserves policy

It has been the Charity's aim to hold uncommitted free cash reserves equivalent to approximately 12 months expenditure (anything between £400,000 and £450,000). However, the volatility of legacy income, and in fact all forms of income, makes strict control of this policy almost impossible. Therefore, having discussed this in detail both between ourselves and with our accountants, we plan to raise the threshold for reserves to approximately 24 months of free funds – whilst still maintaining our high level of service provision. The Trustees will continue to monitor these figures and are aware of the inherent variations in our income due to the nature of the income itself. The Trustees are confident the new reserves policy is sound.

### Future activity

The Trustees will continue to closely monitor income / expenditure / reserves when preparing plans and setting policy. And will, continue to monitor the Charity's input into the Sanctuary at Wolverton.

Securing its Head Office base in Newport, has enabled the Charity to work more efficiently and improvements made to the property enables us to stage events "in house" rather than having to use costly outside venues.

The Charity will continue to promote spaying and neutering and will take part in as many public events as possible in 2019/20 to promote its' work and generate support.

We will continue to help all species of animals that come to our attention and will seek expert advice, where appropriate.



We truly appreciate that people have many choices of Charities to support, but no one appreciates it more, or tries harder than we do, to get the very best possible from every penny donated.

### Risk management

The trustees have examined the major strategic, business and operational risks that the charity faces, and confirm that systems have been established to mitigate significant risks.



**FRIENDS OF THE ANIMALS**

**TRUSTEES REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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Trustees

All trustees are members of the committee and election of the officers of the committee takes place at the annual general meeting by members of the charity.

The following served as trustees during the year:

- I Dunsire (Chairman)
- M J Gomez
- Mrs M Eggleton

Approved by order of the trustees committee and signed on its behalf by:

.....  
M J Gomez - Trustee

Date: .....

# FRIENDS OF THE ANIMALS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF THE ANIMALS

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 September 2019.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the 2011 Act). The charity's trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the accounts of the charity are not required to be audited under section 144(2) of the 2011 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 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act
2. The accounts do not accord with those records; or
3. the accounts 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.

.....

Gavin Kelly  
ACA, FCCA  
Bright Brown Limited  
Chartered Accountants  
Exchange House  
St. Cross Lane  
Newport  
Isle of Wight  
PO30 5BZ

Date: .....

# FRIENDS OF THE ANIMALS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2019

	Notes	Unrestricted Funds £	Restricted Funds £	2019 £	2018 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Voluntary Income	2	372,514	9,808	382,322	405,318
Raising funds	3	131,098	-	131,098	128,114
Investment income	4	1,317	-	1,317	1,125
<b>TOTAL INCOMING RESOURCES</b>		<b>504,929</b>	<b>9,808</b>	<b>514,737</b>	<b>534,557</b>
<b>RESOURCES EXPENDED</b>					
<b>Raising funds</b>					
Fundraising costs	5	44,716	-	44,716	50,374
Fundraising trading: costs of goods sold and other costs	5	21,562	-	21,562	24,949
<b>Charitable activities</b>					
Animal Welfare	6	300,085	28,826	328,911	316,682
<b>TOTAL RESOURCES EXPENDED</b>		<b>366,363</b>	<b>28,826</b>	<b>395,189</b>	<b>392,005</b>
<b>NET INCOMING / (OUTGOING)</b>					
<b>RESOURCES BEFORE TRANSFERS</b>	9	138,566	(19,018)	119,548	142,552
<b>GROSS TRANSFERS BETWEEN FUNDS</b>	14	(15,263)	15,263	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>123,303</b>	<b>(3,755)</b>	<b>119,548</b>	<b>142,552</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		697,947	3,755	701,702	559,150
<b>Total funds carried forward</b>	<b>14</b>	<b>821,250</b>	<b>-</b>	<b>821,250</b>	<b>701,702</b>

The notes on pages 11 to 19 form part of these accounts.

# FRIENDS OF THE ANIMALS

## BALANCE SHEET AS AT 30 SEPTEMBER 2019

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	Notes	2019		2018	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	10		246,870		255,181
			<u>          </u>		<u>          </u>
<b>CURRENT ASSETS</b>					
Stock			-		1,750
Debtors	11	19,096		30,160	
Cash at bank and in hand		570,986		434,830	
			<u>          </u>		<u>          </u>
			590,082		466,740
<b>CREDITORS</b>					
Amounts falling due within one year	12	(15,702)		(20,219)	
<b>NET CURRENT ASSETS</b>					
			<u>574,380</u>		<u>446,521</u>
<b>NET ASSETS</b>					
	13		<u>821,250</u>		<u>701,702</u>
<b>FUNDS</b>					
Unrestricted income funds			821,250		697,947
Restricted income funds			-		3,755
			<u>          </u>		<u>          </u>
<b>TOTAL CHARITY FUNDS</b>	<b>14</b>		<u>821,250</u>		<u>701,702</u>

The notes on pages 11 to 19 form part of these accounts.

Signed on behalf of the trustees

.....

M J Gomez - Trustee

Date: .....

# FRIENDS OF THE ANIMALS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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### 1 ACCOUNTING POLICIES

#### **(a) Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **(b) Fund accounting**

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which the trustees have set aside for specific purpose. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

The charity receives a very small amount of income from collecting tins on the Isle of Wight, that state all income collected will be used on the Isle of Wight. The trustees do not feel that this creates a legal obligation and as such it is not accounted for as a restricted fund. The trustees are of the opinion that charitable expenditure on the Isle of Wight is far in excess of the income generated in this way.

#### **(c) Incoming resources**

##### **Voluntary income**

Voluntary income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations this is generally upon receipt.

For legacies this is when the charity is notified of an impending distribution or receipt of a legacy, provided the value of the incoming resources can be measured with sufficient reliability.

##### **Raising funds**

Income from collections is recognised upon receipt of the funds and income from events is recognised in the period in which the event is held. Fundraising trading income is recognised, net of VAT and all other sales taxes when the goods are delivered.

##### **Investment income**

Interest receivable is recognised over the period it is accrued

# FRIENDS OF THE ANIMALS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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### 1 ACCOUNTING POLICIES (continued)

#### (d) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a particular category. Where costs relate to support costs that cannot be directly attributed to particular headings they have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources.

Fundraising costs are publicity costs and those costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Fundraising trading costs are those costs associated with the operation of the charity's shops.

#### (e) Tangible fixed assets and depreciation

All fixed assets costing more than £250 are included at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their estimated useful economic lives as follows:

Property	- 0%
Motor vehicles	- 25% reducing balance
Other equipment	- 20% reducing balance

The trustees are of the opinion that the residual value of the freehold buildings will not be less than cost and therefore the freehold buildings are not depreciated.

#### (f) Stock and inventories

Stocks are valued at the lower of cost and net realisable value.

#### (g) Operating leases

Rentals payable under operating leases are charged to the statement of financial activities as incurred over the term of the lease.

### 2 VOLUNTARY INCOME

	2019 Unrestricted £	2019 Restricted £	2019 Total £	2018 Total £
Legacies	156,186	-	156,186	179,093
Grants - Animal Defense Trust	-	-	-	1,500
Donations and gifts	216,328	9,808	226,136	224,725
	<u>372,514</u>	<u>9,808</u>	<u>382,322</u>	<u>405,318</u>

Within donations and gifts are £41,981 (2018: £30,167) of donations in kind, which comprise items such as pet food and various items of pet care equipment and are stated at an average cost of £1.00 (2018: £1.00) per item.

# FRIENDS OF THE ANIMALS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

	Notes	2019 £ Unrestricted	2019 £ Restricted	2019 £ Total	2018 £ Total
<b>3 RAISING FUNDS</b>					
Store collections		2,755	-	2,755	2,360
Street collections		3,447	-	3,447	5,338
Other collections		6,091	-	6,091	8,967
Raffles and other events		11,316	-	11,316	11,256
Fund raising trading	<b>3b</b>	107,489	-	107,489	100,193
		<u>131,098</u>	<u>-</u>	<u>131,098</u>	<u>128,114</u>
<b>3b RAISING FUNDS - FUND RAISING TRADING</b>					
Portsmouth shop		51,391	-	51,391	51,740
Gunville shop		48,650	-	48,650	48,453
Sales at 17A		7,448	-	7,448	48,453
		<u>107,489</u>	<u>-</u>	<u>107,489</u>	<u>148,646</u>
<b>4 INVESTMENT INCOME</b>					
Interest received		1,317	-	1,317	1,125
		<u>1,317</u>	<u>-</u>	<u>1,317</u>	<u>1,125</u>
<b>5 RAISING FUNDS</b>					
<b>FUNDRAISING COSTS</b>					
Advertising and publicity		22,194	-	22,194	15,733
Raffle prizes		-	-	-	-
Support costs	<b>8</b>	22,522	-	22,522	34,641
		<u>44,716</u>	<u>-</u>	<u>44,716</u>	<u>50,374</u>
<b>FUNDRAISING TRADING: COSTS OF GOODS SOLD AND OTHER COSTS</b>					
Opening stock		-	-	-	1,750
Purchase of stock for resale		659	-	659	-
Closing stock		-	-	-	-
Support costs	<b>8</b>	20,903	-	20,903	23,199
		<u>21,562</u>	<u>-</u>	<u>21,562</u>	<u>24,949</u>

# FRIENDS OF THE ANIMALS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

	Notes	2019 £ Unrestricted	2019 £ Restricted	2019 £ Total	2018 £ Total
<b>6 ANIMAL WELFARE</b>					
Donated pet food		41,981	-	41,981	30,167
Animal feed purchased		1,593	3,193	4,786	9,599
Veterinary fees		104,257	22,289	126,546	126,815
Animal equipment		1,219	-	1,219	1,137
Sundry		-	126	126	107
Support costs	8	151,035	3,218	154,253	148,857
		<u>300,085</u>	<u>28,826</u>	<u>328,911</u>	<u>316,682</u>
<b>7 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>					
			2018 Unrestricted Funds £	2018 Restricted Funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Voluntary Income			380,692	24,626	405,318
Raising funds			128,114	-	128,114
Investment income			1,125	-	1,125
			<u>509,931</u>	<u>24,626</u>	<u>534,557</u>
<b>RESOURCES EXPENDED</b>					
<b>Raising funds</b>					
Fundraising costs			50,374	-	50,374
Fundraising trading: costs of goods sold and other costs			24,949	-	24,949
<b>Charitable activities</b>					
Animal Welfare			296,753	19,929	316,682
			<u>372,076</u>	<u>19,929</u>	<u>392,005</u>
<b>NET INCOMING / (OUTGOING)</b>					
<b>RESOURCES BEFORE TRANSFERS</b>			137,855	4,697	142,552
<b>GROSS TRANSFERS BETWEEN FUNDS</b>			942	(942)	-
<b>NET MOVEMENT IN FUNDS</b>			<u>138,797</u>	<u>3,755</u>	<u>142,552</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward			559,150	-	559,150
<b>Total funds carried forward</b>			<u>697,947</u>	<u>3,755</u>	<u>701,702</u>





# FRIENDS OF THE ANIMALS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

	2019 Total £	2018 Total £
<b>9 NET INCOMING RESOURCES</b>		
The net incoming resources are stated after charging:		
Depreciation	9,149	11,723
Independent examiner's fees	2,760	2,820
	<u>108,064</u>	<u>105,169</u>
<b>Trustees and employees</b>		
Wages and salaries	108,064	105,169
Social security costs	5,348	3,782
Pension costs	1,039	508
	<u>114,451</u>	<u>109,459</u>
Number of employees (including part time)	<u>7</u>	<u>7</u>

The trustees do not receive any remuneration.

No employee received employee benefits of more than £60,000 per annum.

The trustees wish to clarify that it is their legal obligation to state that no employee earned more than £60,000 per annum, and that in fact no individual employee was paid close to this amount.

	Freehold Property £	Motor vehicles £	Fittings & equipment £	Total £
<b>10 TANGIBLE FIXED ASSETS</b>				
<b>Cost</b>				
At 1 October 2018	216,224	57,150	55,249	328,623
Additions	-	-	838	838
Disposals	-	-	-	-
	<u>216,224</u>	<u>57,150</u>	<u>56,087</u>	<u>329,461</u>
At 30 September 2019	<u>216,224</u>	<u>57,150</u>	<u>56,087</u>	<u>329,461</u>
<b>Depreciation</b>				
At 1 October 2018	-	33,340	40,102	73,442
Charge for year	-	5,952	3,197	9,149
On disposals	-	-	-	-
	<u>-</u>	<u>39,292</u>	<u>43,299</u>	<u>82,591</u>
At 30 September 2019	<u>-</u>	<u>39,292</u>	<u>43,299</u>	<u>82,591</u>
Net book value at 30 September 2019	<u>216,224</u>	<u>17,858</u>	<u>12,788</u>	<u>246,870</u>
Net book value at 1 October 2018	<u>216,224</u>	<u>23,810</u>	<u>15,147</u>	<u>255,181</u>

# FRIENDS OF THE ANIMALS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

				2019 Total £	2018 Total £
<b>11 DEBTORS</b>					
Prepayments				8,258	8,684
Other debtors				10,838	21,476
				<u>19,096</u>	<u>30,160</u>
<b>12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
Accruals				3,019	4,691
Other creditors				12,683	15,528
				<u>15,702</u>	<u>20,219</u>
				<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>
					<b>Total £</b>
<b>13 ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>					
Fixed assets				246,870	-
Current assets				586,038	4,044
Current liabilities				(11,658)	(4,044)
				<u>821,250</u>	<u>-</u>
					<u>821,250</u>
<b>14 MOVEMENT IN FUNDS</b>					
	As at 1 October 2018	Incoming resources	Outgoing resources	Transfers	As at 30 September 2019
<b>Unrestricted income funds</b>					
General fund	697,947	504,929	(366,363)	(15,263)	821,250
<b>Total unrestricted income funds</b>	<u>697,947</u>	<u>504,929</u>	<u>(366,363)</u>	<u>(15,263)</u>	<u>821,250</u>
<b>Restricted income funds</b>					
Farm Animal Rescue Sanctuary	3,197	9,808	(28,826)	15,821	-
Animal Defense Trust	558	-	-	(558)	-
<b>Total restricted income funds</b>	<u>3,755</u>	<u>9,808</u>	<u>(28,826)</u>	<u>15,263</u>	<u>-</u>
<b>Total Funds</b>	<u>701,702</u>	<u>514,737</u>	<u>(395,189)</u>	<u>-</u>	<u>821,250</u>

# FRIENDS OF THE ANIMALS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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	As at 1 October 2017	Incoming resources	Outgoing resources	Transfers	As at 30 September 2018
<b>14 MOVEMENT IN FUNDS (CONTINUED)</b>					
<b>Comparatives for movement in funds</b>					
<b>Unrestricted income funds</b>					
General fund	559,150	509,931	(372,076)	942	697,947
<b>Total unrestricted income funds</b>	<u>559,150</u>	<u>509,931</u>	<u>(372,076)</u>	<u>942</u>	<u>697,947</u>
<b>Restricted income funds</b>					
Farm Animal Rescue Sanctuary	-	23,126	(19,929)	-	3,197
Animal Defense Trust	-	1,500	-	(942)	558
<b>Total restricted income funds</b>	<u>-</u>	<u>24,626</u>	<u>(19,929)</u>	<u>(942)</u>	<u>3,755</u>
<b>Total Funds</b>	<u>559,150</u>	<u>534,557</u>	<u>(392,005)</u>	<u>-</u>	<u>701,702</u>

### Farm Animal Rescue Sanctuary

The Farm Animal Rescue Sanctuary fund represents funds donated specifically to support the activities of a sanctuary of the same name located in Wolverton. This sanctuary is an independent organisation, that looks after many farm animals, and Friends of the Animals have agreed to provide them with support in this aim.

### Animal Defense Trust

A grant was received in the year from the animal defense trust for the purchase of additional shelving for the charity's shop. The transfer to the general fund represents the purchase of this shelving from restricted funds where the use of the shelving is not restricted.

# FRIENDS OF THE ANIMALS

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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	2019 Total £	2018 Total £
<b>15 OPERATING LEASE COMMITMENTS</b>		
At the year end the company had total commitments under operating leases expiring:		
Within one year	3,001	3,001
Between one to two years	-	-
Between two and five years	-	-
	<hr/>	<hr/>
	3,001	3,001
	<hr/> <hr/>	<hr/> <hr/>

### 16 GOING CONCERN

There are no material uncertainties about the ability of the charity to continue as a going concern.