

CHARITY REGISTRATION NUMBER  
NI100750

FOUR LEGGED FRIENDS  
FINANCIAL STATEMENTS  
05 April 2023

**FOUR LEGGED FRIENDS  
FINANCIAL STATEMENT  
YEAR ENDED 5 APRIL 2023**

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**FOUR LEGGED FRIENDS**

**THE REPORT OF THE BOARD OF TRUSTEES**

**YEAR ENDED 5 APRIL 2023**

The Board of Trustees has pleasure in presenting its report and the unaudited financial statements of the charity for the year ended 5 April 2023.

**PRINCIPAL ACTIVITIES AND OPERATIONAL REVIEW**

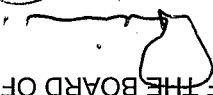
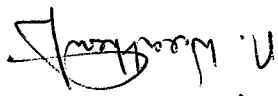
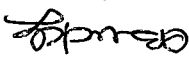

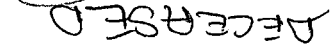

The principal activity of the charity during the year was to raise funds and provide voluntary work to aid animal welfare.

FOUR LEGGED FRIENDS

THE REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 5 APRIL 2023

SIGNED ON BEHALF OF THE MEMBERS OF THE BOARD OF TRUSTEES

	Trustee	Mrs R Weir
	Trustee	Miss N Weatherup
	Trustee	Ms A Buckley
	Trustee	Mr N Cowan
	Trustee	Mr J Ackerly
	Trustee	Mrs J Ackerly

Approved by the Board of Trustees

**FOUR LEGGED FRIENDS**

**PROFIT AND LOSS ACCOUNT**

**YEAR ENDED 5 APRIL 2023**

2023	2022		
£	£		
46666	29198	REVENUE	
<u>0</u>	<u>0</u>	Cost of Sales	
46666	29198	GROSS PROFIT	
-29885	-28632	Administrative expenses	
16781	566	OPERATING PROFIT	note 2
0	0	Interest receivable	
<u>16781</u>	<u>566</u>	PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	
<u>16781</u>	<u>566</u>	PROFIT FOR THE FINANCIAL YEAR	
1546	980	B/FORWARD	
16781	566	TOTAL	
<u><u>18327</u></u>	<u><u>1546</u></u>		

**FOUR LEGGED FRIENDS  
BALANCE SHEET  
YEAR ENDED 5 APRIL 2023**

<b>FIXED ASSETS</b>			
Tangible assets	1207	1207	note 4
<b>CURRENT ASSETS</b>			
Cash at bank	4062	17576	
<b>CREDITORS: Amounts falling due within one year (note 5)</b>	<u>-3723</u>	<u>-456</u>	
<b>NET CURRENT ASSETS</b>	339	17120	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>1546</u>	<u>18327</u>	
<b>CAPITAL AND RESERVES</b>			
Share Capital	0	0	
Profit and loss account	1546	18327	
<b>MEMBERS' FUNDS</b>	<u>1546</u>	<u>18327</u>	

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

These financial statements were approved by the Board of Trustees and authorised for issue on the 5 April 2023 and signed on their behalf by:

R Weir  Trustee

Club Registration Number: NI100750

**FOUR LEGGED FRIENDS  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5 APRIL 2023**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Cash Flow statement**

The Board of Trustees has taken advantage of the exemption in Financial Reporting Standard for Smaller Entities (effective April 2008) from including a Cash flow statement in the financial statements on the grounds that the club is small.

**Turnover**

Turnover represents monies received from shop sales.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

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

Plant & Machinery	-	20% Reducing Balance
Fixtures & Fittings	-	20% Reducing Balance

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the Balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the Profit and Loss Account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**FOUR LEGGED FRIENDS  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5 APRIL 2023**

2. OPERATING PROFIT  
Operating profit is stated after charging:

	2022	2023
Trustees' remuneration	£ 0	£ 0
Depreciation of owned fixed assets	0	0

3. PARTICULARS OF EMPLOYERS

The aggregate payroll costs of the above were

	2022	2023
Wages and salaries	£ 0	£ 0
Social security costs	-	-
	<u>0</u>	<u>0</u>

4. TANGIBLE ASSETS

	At 5 April 2022	At 5 April 2023
<b>COST</b>		
Additions	£ 256	£ 451
	<u>1207</u>	<u>1207</u>

**DEPRECIATION**

	At 5 April 2022	At 5 April 2023
<b>Charge for the year</b>	0	0

**NET BOOK VALUE**

	At 5 April 2022	At 5 April 2023
	<u>256</u>	<u>451</u>
	<u>1207</u>	<u>1207</u>

**FOUR LEGGED FRIENDS  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5 APRIL 2023**

5. CREDITORS: Amounts falling due within one year

456
£
<u>456</u>

Other creditors All

6. RELATED PARTY TRANSACTIONS

The Charity was under the management and control of 6 trustees throughout the financial year.

**FOUR LEGGED FRIENDS  
MANAGEMENT INFORMATION  
YEAR ENDED 5 APRIL 2023**

The following pages do not form part of the statutory financial statements.

**FOUR LEGGED FRIENDS  
 DETAILED PROFIT AND LOSS ACCOUNT  
 YEAR ENDED 5 APRIL 2023**

	2022	2023
<b>REVENUE</b>	29198	46666
<b>COST OF SALES</b>	0	0
Direct costs	0	0
<b>GROSS PROFIT</b>	29198	46666
<b>GROSS PROFIT PERCENTAGE</b>	100%	100%
<b>OVERHEADS</b>	3120	3240
Wages & salaries	12375	6750
Rent	308	157
Rates and water	1573	639
Light and heat	959	587
Insurance	138	2102
Repairs and maintenance (allowable)	223	243
Cleaning of premises	0	0
Motor expenses	3881	2496
Travel and subsistence	905	482
Telephone	478	503
Printing, stationery and postage	329	509
Sundry expenses	3765	11464
Donations	410	430
Legal and professional fees	0	0
Depreciation	168	283
Bank Charges	0	0
Advertising	-28632	29885
<b>OPERATING PROFIT</b>	566	16781
Bank interest receivable	0	0
<b>PROFIT ON ORDINARY ACTIVITIES</b>	566	16781

NB:  
 Large anonymous donation this year £11715.53.