

**FOUR LEGGED FRIENDS
FINANCIAL STATEMENTS
05 April 2025**

**CHARITY REGISTRATION NUMBER
NI100750**

**FOUR LEGGED FRIENDS
FINANCIAL STATEMENT
YEAR ENDED 5 APRIL 2025**

CONTENTS

PAGE NO	THE REPORT OF THE BOARD OF TRUSTEES	1
	PROFIT AND LOSS ACCOUNT	3
	BALANCE SHEET	4
	NOTES TO THE FINANCIAL STATEMENTS	5
	The following pages do not form part of the financial statements	
	DETAILED PROFIT AND LOSS ACCOUNT	9
	INDEPENDENT EXAMINER'S REPORT	10

FOUR LEGGED FRIENDS

THE REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 5 APRIL 2025

The Board of Trustees has pleasure in presenting its report and the unaudited financial statements of the charity for the year ended 5 April 2025.

PRINCIPAL ACTIVITIES AND OPERATIONAL REVIEW





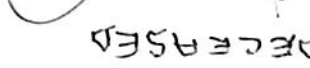

The principal activity of the charity during the year was to raise funds and provide voluntary work to aid animal welfare.

FOUR LEGGED FRIENDS

THE REPORT OF THE BOARD OF TRUSTEES

YEAR ENDED 5 APRIL 2025

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 2025**

	2024	2025	
REVENUE	£ 29517	£ 23685	
Cost of Sales	0	0	
GROSS PROFIT	29517	23685	
Administrative expenses	-31353	-30750	
OPERATING PROFIT	-1836	-7065	
Interest receivable	18	604	
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	-1818	-7001	
PROFIT FOR THE FINANCIAL YEAR	<u>16419</u>	<u>16419</u>	
B/FORWARD	18237	16419	
TOTAL	<u>16419</u>	<u>9418</u>	

note 2

**FOUR LEGGED FRIENDS
BALANCE SHEET
YEAR ENDED 5 APRIL 2025**

FIXED ASSETS				
Tangible assets				
CURRENT ASSETS				
Cash at bank	7653		5751	
Business Reserve	8018		3000	
CREDITORS: Amounts falling due within one year (note 5)	<u>-459</u>		<u>-540</u>	
	15671			8751
NET CURRENT ASSETS	15212			8211
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>16419</u>		<u>16419</u>	<u>9418</u>
CAPITAL AND RESERVES				
Share Capital				
Profit and loss account	0	note 7	0	0
MEMBERS' FUNDS	<u>16419</u>		<u>16419</u>	<u>9418</u>
	<u>16419</u>		<u>16419</u>	<u>9418</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 2025 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 2025**

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 2025**

2. OPERATING PROFIT
Operating profit is stated after charging:

	2024	2025
Trustees' remuneration	£ 0	£ 0
Depreciation of owned fixed assets	0	0

3. PARTICULARS OF EMPLOYERS

The aggregate payroll costs of the above were

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

4. TANGIBLE ASSETS

	At 5 April 2024	At 5 April 2025	At 5 April 2025
COST			
Additions	£ 256	£ 451	£ 1207
	<u>0</u>	<u>0</u>	<u>0</u>
DEPRECIATION			
Charge for the year	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
NET BOOK VALUE	£ 256	£ 451	£ 1207

**FOUR LEGGED FRIENDS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 5 APRIL 2025**

5. CREDITORS: Amounts falling due within one year

459
£
<u>459</u>

Other creditors All

6. RELATED PARTY TRANSACTIONS

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

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

**FOUR LEGGED FRIENDS
MANAGEMENT INFORMATION
YEAR ENDED 5 APRIL 2025**

**FOUR LEGGED FRIENDS
 DETAILED PROFIT AND LOSS ACCOUNT
 YEAR ENDED 5 APRIL 2025**

	2024	2025	
REVENUE	29517	23685	
COST OF SALES	0	0	
Direct costs	0	0	
GROSS PROFIT	29517	23685	
GROSS PROFIT PERCENTAGE	100%	100%	
OVERHEADS			
Wages & salaries	3180	1260	
Rent	11250	9250	
Rates and water	181	576	
Light and heat	1325	1325	
Insurance	2142	1373	
Repairs and maintenance (allowable)	887	2884	
Cleaning of premises	315	668	
Motor expenses	0	0	
Travel and subsistence	2253	1101	
Telephone	611	542	
Printing, stationery and postage	58	13	
Sundry expenses	0	130	
Donations	8324	11002	
Legal and professional fees	450	480	
Depreciation	0	0	
Bank Charges	183	146	
Advertising	194	0	
OPERATING PROFIT	<u>-31353</u>	<u>30750</u>	
Bank interest receivable	18	64	
PROFIT ON ORDINARY ACTIVITIES	<u>-1818</u>	<u>-7001</u>	