

THE FLICKA FOUNDATION

England & Wales · Charity number 1153858

Details

Status	Registered
Legal form	Charitable company
Company number	08652312
Registered	2013-09-18
Register	View on the Charity Commission register

Contact

Address	Penty Noweth Farm Trenoweth Lane Mabe Burnthouse Penryn TR10 9JB
Phone	01326373601
Email	info@flicka.org.uk
Website	www.flickafoundation.org.uk

Activities

Objects: 1) TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS, IN PARTICULAR HORSES AND DONKEYS, BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MAL TREATMENT OR POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL.(2) THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.(3) TO PROVIDE THERAPEUTIC ACTIVITIES FOR UNDER PRIVILEGED, HANDICAPPED AND DISABLED CHILDREN AND ADULTS DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE BY ARRANGING INTERACTIVE ACTIVITIES WITH RESCUED DONKEYS AND PONIES.

Activities: THE RESCUE & REHABILITATION OF DONKEYS, HORSES & OTHER ANIMALS FROM CRUELTY, NEGLECT OR ABANDONMENT OR ELDERLY ANIMALS THAT REQUIRE VETERINARY CARE AND ATTENTION. FACILITATING UNDER PRIVILEGED, DISABLED & SICK CHILDREN TO INTERACT WITH RESCUE DONKEYS & HORSES, FACILITATING MANY GROUPS INCLUDING THE ELDERLY, HOMES, CLUBS & SCHOOLS, HEART, STROKE, CANCER VICTIMS FOR REHABILITATION THERAPY.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£1,402,754	£725,630	£3,545,079	22
2023-08-31	£858,482	£538,248	£2,867,954	15
2022-08-31	£451,923	£437,058	-	-
2021-08-31	£707,624	£482,917	£2,532,856	17
2020-08-31	£1,716,778	£402,167	£2,308,148	15

Trustees

Name	Role	Appointed
MS L STEPHENSON	Chair	1995-09-01
Dr Roger Wood		2024-12-14
LINDA PAGET		2024-11-24
Lynn Brown		2024-10-15
MS J GILES		1995-09-01
Wendy Draper		1998-06-01

THE FLICKA FOUNDATION

England & Wales - Charity number 1153858

Accounts

Registered Company Number: 08652312

Charity Number: 1153858

**THE FLICKA FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND
CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 AUGUST 2024**



THE FLICKA FOUNDATION
Registered Company Number: 08652312
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THE FLICKA FOUNDATION

Registered Company Number: 08652312

Legal and Administrative Information

Trustees

Ms Judy Giles

Ms Laurie Stephenson

Ms Wendy Draper

Dr Roger Wood (Appointed 14 Dec 24)

Ms Linda Paget (Appointed 24 Nov 24)

Ms Lynn Brown (Appointed 15 Oct 24)

Registered office

Penty Noweth Farm

Trenoweth Lane

Mabe Burnthouse

Penryn

Cornwall

TR10 9JB

Registered charity number

1153858

Accountant

Stephen Humphreys FCCA

SHMS Accountants Ltd

SHMS House

20 Little Park Farm Road

Fareham

PO15 5TD

Independent Auditor

Stuart Mackie FCA (Senior Statutory Auditor)

MC Audit Limited

Station House

North Street

Havant

Hampshire

PO9 1QU

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)



Report of the Trustees



Introduction

This is a report on behalf of the Trustees of The Flicka Foundation, covering a 12-month period from August 31st 2023 to August 31st 2024.

The work of The Flicka Foundation rescuing and caring for neglected, abandoned and abused donkeys continues to be vital, with our charity still receiving constant requests to rescue donkeys and other equines in need. The ongoing economic pressures continue to present challenges however. Our outgoings, and the cost of our on-site projects, continue to increase dramatically, while many donors have been forced to withdraw their regular support due to their personal financial situations. We continue to rely on the income generated by visitors to our sanctuary and donations from members of the public as well as philanthropic and grant funding to enable us to provide the best possible life for the animals in our care. We also remain extremely grateful to those who remember The Flicka Foundation in their Will and help to secure the future of our work.

Organisational Structure and Decision-making

The Flicka Foundation operates under a structured hierarchy that ensures efficient management, clear lines of responsibility and effective decision-making. This is led by Charity Directors, who provide strategic oversight and governance while ensuring that the charity meets its mission and legal and ethical obligations.

Beneath the directors, the Management Team oversees specific operational areas, ensuring that all aspects of the sanctuary function smoothly. Managers are responsible for leading their respective teams, supervising staff and volunteers and implementing the sanctuary's policies and goals. Regular meetings between managers and directors ensure alignment across departments, while open communication channels allow for a responsive and adaptive approach to sanctuary management.

Structure, Governance and Management

Governing Document

The Flicka Foundation is a registered charity in England and Wales (charity number 1153858) and takes the form of a company limited by guarantee governed by its Memorandum and Articles of Association. It was incorporated on 15th August 2013 and registered as a charity on 18 September 2013.

Trustees

The Flicka Foundation Directors are also charity trustees for the purposes of charity law. Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Flicka Foundation seeks to have a wide skill base, relevant to the charity, amongst its trustees (to include skills and/or experience in charity development, charity law, business management, managing finances, human resources, education, animal welfare, caring for equines and animal sanctuary governance)

Trustee induction and training

Upon invitation onto the trustee board and acceptance of the position, all new trustees are sent the Charity Commission's guide "The Essential Trustee". In addition to this, they receive information specific to our charity; including their obligations, documents relating to our operational framework (including the Memorandum and Articles), the charity's current financial position as set out in the latest prepared accounts and future plans and objectives via a 3-year strategic plan. Additionally, new trustees are invited and encouraged to spend time at the sanctuary working alongside the team to familiarise themselves with The Flicka Foundation's day to day work.

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Risk Management

The trustees are responsible for ensuring effective risk management procedures are in place. A formal risk register is maintained and reviewed annually. This includes assessment of financial, operational, reputational, and strategic risks, along with actions taken to mitigate them. The identified risks include the below.

Health and Safety

Protocols and procedures are in place to ensure compliance with health and safety for staff, volunteers and visitors to the sanctuary. Staff members are trained in basic first aid to create a safety conscious team and minimise the number of accidents and injuries.

Financial Sustainability

Whilst substantial reserves are maintained to protect against significant reduction in income, financial sustainability always remains a key concern. Any shortfall in visitor numbers, donations, grant funding or legacy income streams would likely result in a reduced ability to maintain a sanctuary for rescued equines, to rescue others in need or develop new projects. A strategic plan is in place to plan for the diversification of funding streams.

Data Protection

We are aware of data protection regulations and subsequent risks across all of our fundraising and donkey rehoming activities. The Flicka Foundation is GDPR compliant and we continually review our operations to ensure compliance and our concern for supporter data.

Animal Escape

Our sanctuary site, its internal fencing and external boundaries are subject to constant monitoring in order that appropriate maintenance and improvement can be carried out as and when needed. Our sanctuary is Accredited by the Global Federation of Animal Sanctuaries and protocols are in place to mitigate the possibility of animals entering areas reserved for visitors or leaving the site.

Loss of local reputation

The Flicka Foundation is well known within the local community through our years of work for equines and opening our gates to visitors free of charge to allow them to gain an insight into our work. Reputational damage could negatively affect our fundraising income, so we manage supporter communications carefully and maintain a strong presence in our local area via media releases and community visits to schools, care homes and various events.

Objectives and Activities

Objectives

The Charity's objectives (as defined in the Memorandum of Association) are:

- To promote humane behaviour towards animals, in particular (without prejudice to the foregoing) donkeys and other equines, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment or poor circumstances or ill usage and to educate the public in matters pertaining to the prevention of cruelty and suffering among animals and animal welfare in general
- The prevention of cruelty and suffering among animals
- To provide therapeutic activities for disadvantaged and/or disabled children and adults designed to improve their conditions of life by through interaction with rescued donkeys and ponies

Activities

- Rescuing donkeys from situations of abuse, neglect or abandonment and providing them with necessary veterinary care and attention, appropriate rehabilitation and lifelong sanctuary or approved foster home care.
- Facilitating disabled people, wheelchair users and people with mental health conditions, as well as people who are disadvantaged, terminally ill or recuperating from illness to have interaction with donkeys for therapeutic purposes.
- Offering and facilitating educational tours and talks for students, community groups on and off-site

The activities and strategies employed in order to meet the objectives include the following:

- * Offering a home for life and the highest possible standard of care and welfare to the donkeys, ponies and horses living at our sanctuary and in approved foster homes.
- * Continuing to rescue more donkeys in need and striving to find homes for those we cannot rehome.
- * Offering donkey therapy sessions to members of the public from all walks of life.
- * Educating the public on issues of animal welfare through onsite talks and educational visits to schools, universities and community groups
- * Supporting private individuals and other equine organisations, both in the UK and overseas, by offering advice and expertise on equine care and welfare.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have had due regard to the Charity Commission's guidance on public benefit, particularly its supplementary guidance on the advancement of animal welfare and education. The activities carried out for the public benefit, as required by the Charity Commission include:

a) The advancement of education

* The Flicka Foundation's educational activities incorporate the definitions of education as required by the Charity Commission below:

* Formal education (schools, universities and colleges)

* Training (with staff, volunteers and interns)

* The development of individual capabilities, competences, skills and understanding (with staff, volunteers and interns)

* Providing information in a way that increases the knowledge and abilities of those being educated (through various methods appropriate to age and skill level)

* Increasing public learning and knowledge about a particular subject

b) The advancement of animal welfare includes any activity directed towards the prevention or suppression of cruelty towards, or suffering by, animals. Principles of public benefit identified include:

People in poverty must not be excluded from the opportunity to benefit.

The Flicka Foundation's sanctuary is open year-round and is a free entry site. Educational talks and tours are also offered free-of-charge or on a donation only basis for a wide variety of educational establishments and community groups. The charity's website also offers an insight into its work and topics relating to equine care and animal welfare.

Achievements and Performance

Overview

The challenges of the recession persisted in 2023/2024 with more regular donors cancelling their monthly donations to our charity with the apologetic explanation that they can simply no longer afford to give. Businesses have found themselves in a similar position and are just not able to donate goods in kind or offer the same discounts they were previously able to. Despite this, we continued to strive to improve our sanctuary site for both our resident equines and our visitors with a number of refurbishment projects and building additions.

Lonely and Primrose Hospital Project



We've had exciting plans for an onsite equine hospital since 2019, to be named after our much-loved and never forgotten rescued donkeys, Lonely and Primrose. Sadly, the Covid-19 pandemic and subsequent lockdowns forced us to put a halt on the project and we also had to drastically reassess the costs associated with building the hospital when construction costs skyrocketed. As time went by, we felt our dream of a hospital for the donkeys slipping away, so we were beyond delighted to receive an incredibly generous gift of £350,000 from Fund 4 Habitats at the end of 2022 and another gift of £150,000 in July 2024 to help with the costs of furnishing the hospital with vital veterinary and surgery equipment.

After months and months of "behind the scenes" work for the hospital, including topographical surveys, geotechnical investigation, analytical laboratory testing, building regulations, land survey and too many more to mention, we were delighted when work finally commenced on the first phase of the Hospital build at the end of January 2024. Following that, horrendous wet weather, as well as a delay on the arrival of the steel for the frame of the building, delayed progress once again, but the steel frame finally went up at the end of May 2024. This only took a matter of days, which was such great progress after all the months and months of behind-the-scenes survey work and delays. This was quickly followed by the roof and it was suddenly a tangible building, with the blockwork underneath taking shape in July and August.

Filming at the Sanctuary

We had two delightful visits from Peter Wright, The Yorkshire Vet, and the Channel 5 film crew in 2024 and their second visit in June brought our wonderful Ambassador, Dame Judi Dench, back to our sanctuary to chat all about the donkeys. The sun was shining for everyone and the filming resulted in a lovely Christmas episode highlighting donkey care and welfare.

NEWC Membership

We achieved Equine Welfare Membership of the National Equine Welfare Council (NEWC) in June 2024. NEWC acts as a forum for like-minded equine charities to share ideas and welfare concerns and strict membership criteria is in place to provide an assurance to both the public and the industry that equine welfare is the priority of any member charity. We are proud to have met the required standards of animal care, sanctuary operations and charity governance and pleased to join NEWC in its mission to protect the welfare of the horse, pony, donkey and mule, which, of course, closely aligns with our own aims and missions.

On-site Projects



Willows Barn Refurb

We re-clad and renovated this old barn in 2023 to create one big, donkey-friendly, open space (with windows), that can be kept much cooler in summer and warmer in winter. Our Twilight Herd of older donkeys are very comfortable and happy there!

Bilbo's Barn Refurb

After it was gutted and improved for the donkeys, we also re-clad Bilbo's Barn to give it more protection from the elements and make it a warmer, cosier space in winter where our TLC donkeys have heat lamps on colder days.

Bertie's Barn Canopy

We added a large canopy to prevent wind and rain blowing in and offer extra protection from the elements to keep the donkeys as draught-free and cosy as possible.

Emma's Hay Loft

We had a purpose-built, hay soaking area made in 2024. We soak vast quantities of hay in order to remove the dust from it for our TLC donkeys with asthma-like breathing issues and soaking also reduces the sugar in the hay, which is vital for our residents with laminitis. We were previously soaking it inside our main hay loft, but we now have more space and new facilities to do this more efficiently.



Marybelle Barn Makeover

We have a number of large barns for the donkeys and the Marybelle Barn is their activities and enrichment barn. The barn was re-lined and refurbished, windows added and a grant allowed us to add a deep layer of equine sand, which also makes a wonderful spa area for donkey feet and coats. The barn also has large balls and toys for the donkeys to play with and they all loved being allowed back in to explore when it was complete - they raced around and bucked and brayed with excitement!

The Feed Room

Our Feed Room also had a long-awaited extension in 2024. As the number of donkeys living at our sanctuary grew (and continues to grow!), it had become far too small for our needs. We use the Feed Room for storing feed and treats, as well as preparing umpteen daily feeds, medications and supplements for our residents, so we desperately needed a bigger space to work in and our Donkey Care Team are delighted - it has made the space easier to keep tidy and much better to work in.

Bertie's Barn Makeover

After we carried out our annual huge 'muck-out' and spring clean of Bertie's Barn in June 2024, we took the opportunity to carry out some Feng Shui! With the west side of the barn in need of repair due to water damage, we also altered the layout slightly to give the donkeys more room and some windows to look out of. The new layout also allows our visitors to walk further down the side of the barn and get closer to the donkeys. When the Main Herd were let back in, they were all delighted and very interested.



Marybelle's Barn Addition

In July 2024 we completed a new canopy for the Barn. Like the canopy we built onto Bertie's Barn the previous year, it offers extra protection from the elements and also provides extra outdoor space that they can use when the donkey paddocks have been closed off for the winter. We have to close the paddocks to ensure that donkey feet don't get too wet and muddy, which can lead to numerous foot problems and also to allow the paddocks to recover for early spring, but the large canopies and hardstanding mean the donkeys can still come and go outside as they please to socialise in the fresh air and even soak up some sunshine on those better weather winter days.

New Tractor

We bought a new tractor in August 2024 - an absolutely vital piece of sanctuary equipment! It is invaluable over the winter months assisting with various sanctuary duties, such as our yearly deep clean of the donkey barns and collecting and moving large bales of hay and haylage around the site. Once the donkeys are back out in the paddocks every day (from around April – December) it is also vital for paddock maintenance and management. It is used to transport the paddock sweeper over the paddocks on a daily basis to clear waste and debris, which is essential in maintaining high health and welfare standards for our residents. Our dedicated volunteers do manually pick-up dung from the paddocks as well, but the number of residents we offer sanctuary means the task is beyond manual labour alone!

Donkeys

Losses

An inevitable part of rescue and sanctuary care is sadly losing members of our big Flicka Family and we lost several special characters in 2023/2024

Heather

In our last report we shared the very sad news that we had lost sweet Heather, from our little group of rescued girls; "Pans People" and another beautiful Heather left for the Rainbow Bridge in August.

Heather's human Mum, Shirley, had sadly passed away leaving Heather bereft and lonely. We were asked if we could help and we were very happy to welcome her, but it was very clear from the start that sanctuary life just wasn't the best fit for her. Luckily, one of our team, Sue, who already had two of Flicka's donkeys fell utterly in love with Heather and asked if she might be able to go live with her. It was a wonderful home, so of course we said yes and Heather went to live with Sue - the solution couldn't have been more perfect. Heather was very happy in her new home, she bonded utterly and completely with Sue and they had a very special connection. Heather was an older donkey and had Cushings, which did give her some health issues and very sadly those age-related issues meant that the time to say goodbye came much sooner than we could have hoped.

Emma

Emma left us for the Rainbow Bridge on the 12th December 2023. Emma was 33 years old and had been on palliative care due to Cushing's disease and a failing liver, which is common in older equines. Although not a cure, we had seen a marked improvement in her condition with Pergolide, which is a drug for treating endocrine disease in older equines. Despite this, we knew our time with her was drawing to an end, but we just weren't ready to say goodbye. Forever wouldn't be long enough... Emma was a pure joy and one of our beautiful Lavender Ladies, who lived with her friends in our Twilight Herd. She enjoyed her daily routine, a cosy barn with heat lamps and all the extra TLC she ever needed. We will miss her beyond words. When we lost Emma, we had to keep a close eye on Acorn, her soul mate left behind. At first, we would see her waiting and looking for Emma in the paddock or when going out in the morning, but fortunately she does have the other Lavender Ladies close by to give her reassurance and company.



Bracken Grey

We had to say a very sad and heartbreaking goodbye to beautiful Bracken Grey at the end of 2023. He had been diagnosed with incurable cancer and was also receiving palliative care. He was losing weight, but he remained a happy pony, enjoying his friends and 4 meals a day for a good 6 months. Over the course of a few days however, it became clear he was no longer feeling well or comfortable, as his liver wasn't coping with the cancerous tumours, so we had to make the decision to let him slip peacefully away to prevent him suffering. We will miss him terribly and remember him always.

Dominic

Dominic arrived at Flicka in 2017, along with his friend Donald and Coco and Tinkerbelle the mules (who both still live at Flicka). Their elderly owners could no longer care for them, so we agreed to take them on. Dominic and Donald spent a short while at our sanctuary before moving on to a foster home, with our wonderful supporters, Pat and Richard. Sadly, we lost Donald a few years ago, but Dominic found a new friend in a donkey called Jack. Dominic was not a young donkey when we took him on however and, sadly, he had a lot of health issues. We were all very sad to have to say goodbye to him at the beginning of May 2024. He was a very friendly, gorgeous boy and we're so glad we were able to take him and make sure he had the absolute best life in such a wonderful home in his Twilight years.

Alfie

Alfie was born around 2002 and came to Flicka in 2009 after he didn't "make the grade" and was unwanted due to his unusual gait. He lived with the other horses, including his friends, Timmy, Bramble, Annie and Bracken Grey, who have now also all sadly left us for the rainbow bridge... Alfie had colic in May 2024, which is a real emergency for an equine. We called the vet out three times and did absolutely everything



we could to help him, with lots of different medical interventions, but unfortunately, he had suffered torsion (or twisting) of the large colon, which is one of the most painful and serious forms of colic in horses. If the gut dies, this is fatal for the horse, which is, devastatingly, what happened with Alfie. We are absolutely heartbroken and still reeling from the shock of losing him as we write this. We have fond memories of Alfie and all his friends. Alfie and Timmy adored Bramble, who was a beautiful, jet black horse and loved people, but she was definitely the matriarch in the field - they were always very respectful of her and knew never to push their luck! Alfie was a beautiful, gentle horse with such a lovely nature - rest in peace gorgeous boy.

As we always mention; due to the nature of sanctuary and rescue work we will always have aged animals and those with chronic and acute health issues. In many cases, our sanctuary offers hospice care, for however long or short that may be, but losing individuals of any age from our Flicka Family is always utterly heartbreaking.

Rescues

We have taken in yet more donkeys rescued from situations of neglect or relinquished into our care when their owners could no longer keep them. With limited space at our sanctuary, our donkey fostering scheme continues to be vital; allowing us to place donkeys into appropriate, well-suited private homes, which frees up space to enable us to continue to rescue others who need help. Our fostering scheme also allows us to focus on those individuals with special medical or other needs, for whom lifelong sanctuary care is necessary. We continue to home-check for potential foster homes and in 2023/2024 many donkeys were successfully relocated to their new homes.

We rescued 6 donkeys in the 12 months from September 1st 2023



Ned

Ned (or Neddy) is fifteen years old and came to us at the end of September 2023. He is a small donkey who had been living with his bonded soulmate, Topsy, who was an even smaller jenny of twenty-five years old. Tragically, Topsy became very ill, leaving Ned alone. As you know, a donkeys' grief can be fatal if they become depressed and refuse to eat, so Ned's family contacted us for help.

We brought Ned into the Flicka family and slowly introduced him, one by one, to the Bachelor Boys. We monitored them closely and it was a success! The boys have accepted him into the group and they all get along.

Scooby and Rosie

Scooby and Rosie arrived at the end of January 2024. They are mother and son who have come to live amongst the Flicka Family due to a change in the personal circumstances of their previous owners. They are both mature donkeys - Scooby is 20 and Rosie is 26. They're very sweet and friendly individuals, although Scooby was quite worried when they first arrived and would hide behind his Mum! Although we wanted them to relax, settle and get used to their new home straight away, unfortunately we found that Rosie has some health issues. She had to have an endoscopy quite urgently, due to her worryingly laboured breathing and also have her eyes checked. She was so good throughout the procedures however, and Julie and Charlie, our vets, were brilliant. An ulcer in her eye was successfully treated, but dear Rosie was also found to have quite severe asthma. After some initial medication, she will eventually be habituated to nebuliser treatment, then she will reside in Bilbo's Barn with Scooby and our TLC Herd, so she can be nebulised daily and live on a bed of dust free shavings. Despite Rosie's complicated healthcare needs and initial veterinary investigations and treatment she and Scooby have settled in so well. After being so scared initially, Scooby is growing in confidence - two gorgeous souls we are so happy to have at our sanctuary.

Finty and Frieda

We rescued Finty and Frieda from an awful situation at the end of March 2024, saving them from their dark past, and an even darker future, at the 11th hour. These two gentle, senior ladies arrived crippled, emaciated, covered in urine and dung, with rainscald and in need of urgent care. At the time of writing, they have had a full health screen and lots of veterinary and special care, but they still need



urgent foot x-rays and treatment, as well as, undoubtedly, a lot of work on their teeth. We cannot do these treatments just yet, as they are still quarantined after arriving with severe infections. These poor girls cannot even walk properly after years of neglect, but we are doing everything we can to help make them more comfortable and give them the life they deserve. They will stay with us here at our sanctuary and we are hoping to socialise them with our Twilight Herd "Lavender Ladies". Finty and Frieda were so timid and frightened at first, they didn't even know what feed buckets were (they were scared of them!), but they are getting a lot braver now - braying for their food when they see one of their carers and allowing a gentle groom.

Albert

We rescued Albert at the beginning of May 2024, a beautiful, medium sized grey donkey of around 13 years old. He had a clean bill of health, so he only spent a couple of nights at our sanctuary, before moving to live with our lovely team member and foster home, Sue.

Ongoing Sanctuary Care

Just as per our report for 2022/2023, vet visits continue to be frequent and veterinary hospital attendances continue with regularity, partly due to an ageing population and donkeys who arrive as a result of cruelty and neglect. Neglect can manifest itself years later and it can have ongoing and catastrophic consequences, meaning our vet bills are extremely and increasingly high.

Staffing

Staffing necessity and the outgoing cost of wages continue to increase to cover the extra workload caused by an increasing number of animals at our sanctuary who need constant care and also for supporter and visitor relations, whose numbers grow as the charity gains a bigger profile. More staff are always needed, but the charity turnover is currently not high enough to facilitate any more regular wage payments.

Visitors

We had many lovely visitors through our gates during the summer holidays in 2024. We are always so happy to share our work with visitors and we rely heavily on people coming to see the donkeys and leaving generous donations to continue our charity's work for them. As a relatively small working sanctuary however, our site does only have limited visitor capacity and this needs to be taken into consideration when promoting the sanctuary to potential visitors. In addition to this, we do not charge an entrance fee, so it is important that our ongoing efforts are focussed on increasing visitor donations and on-site spend, as well as promoting our Adopt a Donkey scheme. Our Donkey Experience Days for both Adults and Juniors continue to be very popular and a great revenue stream, with a number of dates from April - September filling up quickly and receiving positive feedback from participants.



Finances

Overview

2023/2024 showed an increase of £28,920 in adoption donations via our Adopt a Donkey scheme, however regular donations decreased by £68,332 from the previous year. An unprecedented number of cancelled Direct Debit donations, as many donors have been forced to withdraw their regular support due to their personal financial situations.

Vet fees continue to rise, as do farrier, dentist and direct animal care costs. With an ageing population and new rescues who require urgent veterinary intervention and investigation, these are costs we cannot control and they will undoubtedly continue to rise, not only with direct inflation, but the frequency of need.

Financial Position of Subsidiaries

The Gift Shop and Tea Bray's tearoom have been performing well, with increased sales at our on-site Gift Shop and the Online Shop continuing to be particularly successful over the Christmas period. Whilst sales continue to improve, due to increased overheads, the profit generated by the trading subsidiary has reduced by £4,139 this year.

Legacy Income

Legacy income significantly increased this year, rising by £356,533. Although legacies remain inherently unpredictable when forecasting income, we recognise the importance of taking a more proactive approach in this area. As such, we aim to develop a dedicated Legacy Action Plan to promote and encourage legacy giving in the future. We would like to extend our heartfelt thanks to those who have chosen to leave a gift in their will — their generosity has made a profound and lasting impact on our work.

Legacy income has become an increasingly important source of funding, and the trustees recognise the need to integrate legacy fundraising into our long-term income strategy.

Reserves Policy

The Flicka Foundation has, at any one time, around 100 donkeys on site and around 15 – 20 horses and ponies. This does not include an additional 60 donkeys in the care of foster homes in and around the southwest and further afield. It is therefore prudent to maintain a minimum reserve of £500,000 to allow between 12 to 18 months running costs. The trustees consider this to be very conservative when dealing with live animals and the time, effort and finances involved to seek alternative arrangements for their care and welfare if the “worst case scenario” were to arise.

Investment Policy

The charity does not hold complex investment products. Surplus funds are held in interest-bearing deposit accounts to preserve capital and provide liquidity in line with the charity's risk appetite and short-term funding needs.

Designated Funds

At year-end, the charity held designated funds totalling £120,000 (2023: £120,000), which have been set aside by the trustees specifically for the Lonely and Primrose Hospital Project. This project forms part of the charity's longer-term strategic objectives, and the designation reflects the trustees' commitment to ensuring that sufficient resources are available as the project progresses. The trustees review all designated funds annually to ensure they remain appropriate and aligned with the charity's aims and reserves policy.

The Future

Despite forward planning, the economy is likely to continue to have a considerable negative impact on charity finances, but we remain committed to our aims and objectives.

Although we will still need to raise additional funds to furnish the Lonely and Primrose Hospital with essential veterinary equipment, the build is now well underway and we have already secured grant funding for major pieces of surgical equipment, including a vital operating table.

Whilst we will move forward with caution and careful management of expenditure, we will continue to use our resources and supporter donations to offer our resident equines the highest standards of care and welfare, as well as striving to rescue other individuals who desperately need our help.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Flicka Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

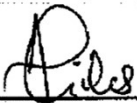
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

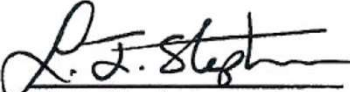
- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charity SORP;
- * make judgements and estimates that are reasonable and prudent;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on May 21st 2025 and signed on its behalf by:



Ms J Giles

Ms L Stephenson

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Independent Auditor's Report

Opinion

We have audited the financial statements of The Flicka Foundation and its subsidiaries for the year ended 31 August 2024 on pages 22 to 42, which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets and Cashflow Statements and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charity's affairs as at 31 August 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group or parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
 - the financial statements are not in agreement with the accounting records and returns;
- or
- certain disclosures of trustees' remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect there under.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning legacy and donation income and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and the parent charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart Mackie FCA (Senior Statutory Auditor)
for and on behalf of MC Audit Limited
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 23/05/2025

THE FLICKA FOUNDATION
Registered Company Number: 08652312
Consolidated Statement of Financial Activities
(Incorporating an income and expenditure account)
For the year ended 31 August 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total Funds	Total Funds
	Notes	Funds	Funds		
		£	£	£	£
Income from:					
Donations and legacies	2	888,793	252,242	1,141,035	816,691
Other trading activities	3	187,294	-	187,294	162,962
Investment Income	4	<u>74,425</u>	<u>-</u>	<u>74,425</u>	<u>15,707</u>
Total income		<u>1,150,512</u>	<u>252,242</u>	<u>1,402,754</u>	<u>995,360</u>
Resources expended					
Raising funds	5	20,987	-	20,987	9,567
Charitable activities	5	531,427	7,865	539,292	528,680
Other trading activities	5	<u>165,351</u>	<u>-</u>	<u>165,351</u>	<u>136,878</u>
Total resources expended		<u>717,765</u>	<u>7,865</u>	<u>725,630</u>	<u>675,125</u>
Net incoming resources		<u>432,747</u>	<u>244,377</u>	<u>677,124</u>	<u>320,235</u>
Reconciliation of funds					
Total funds brought forward		2,409,451	458,504	2,867,955	2,547,720
Total funds carried forward		<u><u>2,842,198</u></u>	<u><u>702,881</u></u>	<u><u>3,545,079</u></u>	<u><u>2,867,955</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movement in funds are disclosed in Note 22 to the financial statements.

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Consolidated Statement of Financial Position

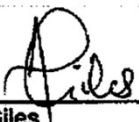
As at 31 August 2024

	Notes	The Group		The Charity	
		2024	2023	2024	2023
		£	£	£	£
Fixed assets					
Tangible assets	12	1,255,479	823,450	1,213,178	783,663
Investments	13	-	-	1	1
		<u>1,255,479</u>	<u>823,450</u>	<u>1,213,179</u>	<u>783,664</u>
Current assets					
Stocks	16	18,490	21,718	-	-
Debtors	17	181,968	68,930	249,175	127,033
Investments	18	1,335,988	1,190,248	1,335,988	1,190,248
Cash at bank and in hand		<u>815,115</u>	<u>785,423</u>	<u>796,545</u>	<u>780,320</u>
		<u>2,351,561</u>	<u>2,066,319</u>	<u>2,381,708</u>	<u>2,097,601</u>
Current Liabilities					
Creditors: amounts falling due within one year	19	<u>61,961</u>	<u>21,814</u>	<u>49,809</u>	<u>13,311</u>
Net current assets		<u>2,289,600</u>	<u>2,044,505</u>	<u>2,331,899</u>	<u>2,084,290</u>
Total assets less current liabilities		<u>3,545,079</u>	<u>2,867,955</u>	<u>3,545,078</u>	<u>2,867,954</u>
Creditors: amounts falling due after one year		-	-	-	-
Net assets		<u><u>3,545,079</u></u>	<u><u>2,867,955</u></u>	<u><u>3,545,078</u></u>	<u><u>2,867,954</u></u>
Funds	22				
Unrestricted funds		2,842,198	2,409,451	2,842,197	2,409,450
Restricted funds		<u>702,881</u>	<u>458,504</u>	<u>702,881</u>	<u>458,504</u>
Total Funds		<u><u>3,545,079</u></u>	<u><u>2,867,955</u></u>	<u><u>3,545,078</u></u>	<u><u>2,867,954</u></u>

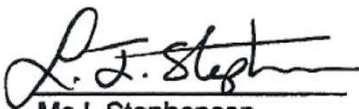
The accompanying notes form an integral part of the financial statements.

The financial statements were approved by the Trustees on

21st May 2025



 Ms J Giles



 Ms L Stephenson

THE FLICKA FOUNDATION
Registered Company Number: 08652312
Consolidated Statement of Cash Flows
For the year ended 31 August 2024

	Notes	The Group		The Charity	
		2024	2023	2024	2023
		£	£	£	£
Cash flows from operating activities	28	592,847	367,541	574,631	350,756
Cash flows from investing activities					
Interest receivable		74,425	15,707	74,425	15,707
Purchase of tangible fixed assets		(514,040)	(89,275)	(506,291)	(68,201)
Disposal of tangible fixed assets		22,200	5,236	19,200	5,236
Net cash provided by investing activities		(417,415)	(68,332)	(412,666)	(47,258)
Change in cash and cash equivalents in the year		175,432	299,209	161,965	303,498
Cash and cash equivalents at the beginning of the year		1,975,671	1,676,462	1,970,568	1,667,070
		<u>2,151,103</u>	<u>1,975,671</u>	<u>2,132,533</u>	<u>1,970,568</u>
Cash and cash equivalents:					
Cash at bank and in hand		815,115	785,423	796,545	780,320
Short term deposits (included in current asset investments)		<u>1,335,988</u>	<u>1,190,248</u>	<u>1,335,988</u>	<u>1,190,248</u>
		<u>2,151,103</u>	<u>1,975,671</u>	<u>2,132,533</u>	<u>1,970,568</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

1 Accounting policies

Basis of Preparation

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 (FRS 102)(effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary Flicka Tea & Gifts Ltd on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charities' balance sheet.

Public Benefit Entity

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees are of the view that the immediate future of the Charity for the next 12 months is secure on the basis of confirmation of continuing income streams and fundraising activity to generate additional income streams. Accordingly, the financial statements have been prepared on the going concern basis.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken at the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund Accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds which have been set aside by the trustees for specific purposes. These designations are made for internal management purposes and do not restrict the trustees' discretion to apply the funds.

Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- * Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

- * Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs.

- * Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged against the activity for which the expenditure was incurred.

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

Allocation of Support Costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Operating Leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold Improvements:	5% Straight Line
Plant and equipment etc:	25% Reducing Balance
Motor vehicles:	25% Reducing Balance

Freehold property is held at cost and is not revalued. The trustees review the carrying value of freehold property annually to assess whether any indicators of impairment exist. If such indicators are identified, the property is subject to an impairment review in accordance with FRS 102, and any impairment loss is recognised in the Statement of Financial Activities.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Investments in Subsidiaries

Investments in subsidiaries are at cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of twelve months or less.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2	Income from donations and legacies	2024	2023
		£	£
	Adopt a donkey scheme	194,630	165,710
	Donations	477,126	545,458
	Gift aid	37,398	30,175
	Legacies	431,881	75,348
		<u>1,141,035</u>	<u>816,691</u>

Restricted donations of £252,241 were received in 2024 (2023: £350,000). All other voluntary income was attributable to unrestricted funds in 2024 & 2023. Details of restricted funds are included within note 23.

3	Income from other trading activities	2024	2023
		£	£
	Income from trading activities	187,294	162,962
		<u>187,294</u>	<u>162,962</u>

All income from other trading activities, was attributable to unrestricted funds in 2024 and 2023.

4	Investment Income	2024	2023
		£	£
	Interest receivable	74,425	15,707
		<u>74,425</u>	<u>15,707</u>

All income from investments was attributable to unrestricted funds in 2024 and 2023.

THE FLICKA FOUNDATION
Notes to the Financial Statements

5a Analysis of expenditure (current year)

	Raising Funds	Charitable Activities	Other Trading Activities	Governance Costs	Support Costs	Total
	£	£	£	£	£	£
Staff costs (note 8)	-	234,988	50,358	1,250	-	286,596
Direct Costs	-	112,684	84,371	-	-	197,055
Advertising	-	-	-	-	1,009	1,009
Bank charges	-	6,434	3,388	-	-	9,822
Depreciation	-	57,576	2,234	-	-	59,810
IT & Telephone costs	-	-	662	-	2,905	3,567
Legal and professional costs	10,094	10,949	4,183	-	-	25,226
Office and administration	-	-	-	-	17,872	17,872
Other costs	-	6,431	6,732	12,000	-	25,163
Premises costs	-	66,226	13,423	-	-	79,649
Travel and subsistence	-	8,101	-	-	-	8,101
Audit and accountancy	-	-	-	11,760	-	11,760
	10,094	503,389	165,351	25,010	21,786	725,630
Support costs	10,893	10,893	-	-	(21,786)	-
Governance costs	-	25,010	-	(25,010)	-	-
Total expenditure	20,987	539,292	165,351	-	-	725,630

Expenditure includes £7,131 of depreciation charges of restricted assets. (2023 £7,344). All other expenses were attributable to unrestricted funds.

Other governance costs include £12,000, which represents the write-off of a receivable previously recognised as a loan due from a trustee. The trustees have subsequently agreed that this amount should be treated as a personal contribution towards the charity's establishment costs.

THE FLICKA FOUNDATION
Notes to the Financial Statements

5b Analysis of expenditure (prior year)

	Raising Funds	Charitable Activities	Other Trading Activities	Governance Costs	Support Costs	Total
	£	£	£	£	£	£
Staff costs (note 8)	-	212,817	46,441	1,250	-	260,508
Direct Costs	-	111,046	62,927	-	-	173,973
Advertising	-	-	-	-	1,066	1,066
Bank charges	-	5,260	3,580	-	-	8,840
Depreciation	-	50,260	902	-	-	51,162
IT & Telephone costs	-	-	537	-	2,469	3,006
Legal and professional costs	-	15,335	4,270	-	-	19,605
Office and administration	-	-	-	-	15,599	15,599
Other costs	-	7,854	6,216	-	-	14,070
Premises costs	-	100,007	12,005	-	-	112,012
Travel and subsistence	-	11,924	-	-	-	11,924
Audit and accountancy	-	-	-	3,360	-	3,360
	-	514,503	136,878	4,610	19,134	675,125
Support costs	9,567	9,567	-	-	(19,134)	-
Governance costs	-	4,610	-	(4,610)	-	-
Total expenditure	9,567	528,680	136,878	-	-	675,125

Expenditure includes £7,344 of depreciation charges of restricted assets. (2022 £7,626). All other expenses were attributable to unrestricted funds.

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

6	Net income/(expenditure)	2024	2023
		£	£

Net income/(expenditure) is stated after charging/(crediting):

Depreciation	55,109	51,553
(Profit)/loss on disposal of fixed assets	4,702	(393)
Auditor's remuneration - audit services only	8,400	-

The auditor's remuneration of £8,400 relates solely to audit services; no non-audit services were provided during the year.

7 Trustees' remuneration and benefits

Trustee's salaries of £21,500 (2023 - £21,150) are included within staff costs.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor the year ended 2023.

Trustee's loan write off

One trustee was previously recorded as owing £12,000 to the charity, relating to funds expended in the early stages of establishing the charity. During the year, the trustees reviewed the nature of this balance and concluded that it should be treated as a personal contribution made by the trustee, rather than a recoverable amount. Accordingly, the £12,000 was written off during the year with the approval of the board of trustees.

8 Staff costs

Number of employees

The average number of employees during the year was:

	2024 NUMBER	2023 NUMBER
Gift Shop/Tea Room Staff	8	5
Yard/Animal Welfare Staff	9	9
Administration Staff	5	5
	<u>22</u>	<u>19</u>

Employment costs

	2024 £	2023 £
Salaries and wages	266,021	243,404
Social security costs	9,393	5,678
Employer's contribution to defined contribution pension scheme.	3,336	2,916
	<u>278,750</u>	<u>251,998</u>

There were no employees whose annual remuneration was £60,000 or more.

The total employment benefits including employer pension contributions of the key management personnel were £60,006. (2023 - £58,123). Key management personnel comprises of 4 staff.

* Judy Giles - Director

* Laurie Stephenson - Director

* Claire Turnbull - Development Manager

* Fiona Morcom - Donkey Foster Welfare Manager

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

9 Retirement benefit scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Pension costs	2024 £	2023 £
Employer's pension cost	3,336	2,916
	<u>3,336</u>	<u>2,916</u>

10 Related party transactions

There are no donations from related parties which are outside the normal course of business.

The charity has taken advantage of the exemptions in FRS102, from disclosing transactions with other members of the group.

During the year, the trustees reviewed a balance of £12,000 previously recognised as a loan due from a trustee. The balance related to funds expended by the trustee in the course of establishing the charity. Following this review, the trustees concluded that the funds represented personal contributions to the charity and should not have been recorded as a receivable. Accordingly, the balance has been written off during the year. This has been reflected as an adjustment to the Statement of Financial Activities within the charity's unrestricted funds.

11 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The charity's trading subsidiary, Flicka Tea & Gifts Ltd, gift aids available profits to the parent charity. Its charge to corporation tax in the year was £nil (2023: £nil).

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

12 Tangible fixed assets

Group and charity	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2023	839,693	172,068	101,294	1,113,055
Additions	424,238	78,929	10,872	514,039
Disposals	-	(20,740)	(23,855)	(44,595)
At 31 August 2024	<u>1,263,931</u>	<u>230,257</u>	<u>88,311</u>	<u>1,582,499</u>
Depreciation				
At 1 September 2023	111,353	119,331	58,922	289,606
Charge for the year	27,624	16,753	9,105	53,482
On disposals	-	(8,586)	(7,482)	(16,068)
At 31 August 2024	<u>138,977</u>	<u>127,498</u>	<u>60,545</u>	<u>327,020</u>
Net book value				
At 31 August 2024	<u>1,124,954</u>	<u>102,759</u>	<u>27,766</u>	<u>1,255,479</u>
At 31 August 2023	<u>728,340</u>	<u>52,737</u>	<u>42,372</u>	<u>823,449</u>
Charity				
	£	£	£	£
Cost				
At 1 September 2023	808,515	167,570	95,877	1,071,962
Additions	416,488	78,929	10,872	506,289
Disposals	-	(20,738)	(18,438)	(39,176)
At 31 August 2024	<u>1,225,003</u>	<u>225,761</u>	<u>88,311</u>	<u>1,539,075</u>
Depreciation				
At 1 September 2023	111,353	119,332	57,614	288,299
Charge for the year	27,624	15,629	9,105	52,358
On disposals	-	(8,586)	(6,174)	(14,760)
At 31 August 2024	<u>138,977</u>	<u>126,375</u>	<u>60,545</u>	<u>325,897</u>
Net book value				
At 31 August 2024	<u>1,086,026</u>	<u>99,386</u>	<u>27,766</u>	<u>1,213,178</u>
At 31 August 2023	<u>697,162</u>	<u>48,238</u>	<u>38,263</u>	<u>783,663</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

13 Investments

Charity

Subsidiary Undertakings	
2024	2023
£	£
1	1

Cost and net book value at 31 August

Details of the subsidiary undertakings are set out below:

	County of Incorporation	% Held
Flicka Tea & Gifts Ltd	England	100

The charity's investment is in respect of its wholly owned subsidiary, Flicka Tea & Gifts Ltd, a company which operates trading activities for the charity by operating a tea room and gift shop. Flicka Tea & Gifts Ltd is a company registered in England.

14 Subsidiary undertaking

The charity owns the whole of the issued share capital of Flicka Tea & Gifts Ltd, a company registered in England. The company number is 13381809. The registered office address is Penty Noweth Farm, Trenoweth Lane, Mabe Burnthouse, Penryn, Cornwall, TR10 9JB

The subsidiary is used for non-primary purpose trading activities, in the form of operating a tea room and gift shop. All activities have been consolidated on a line by line basis on the statement of financial activities. Available profits are distributed to the parent charity.

Summary of subsidiary results	2024 £	2023 £
Turnover	187,294	162,962
Cost of sales	(84,371)	(62,927)
Gross profit	102,923	100,035
Administrative expenses	(80,980)	(73,953)
Profit on ordinary activities	21,943	26,082
Deed of covenant to parent undertaking	(21,943)	(26,082)
Profit for the financial year	-	-
The aggregate of assets, liabilities and funds was:		
Assets	76,550	66,606
Liabilities	(76,549)	(66,605)
Funds	1	1

Amounts owed to/from parent undertaking are shown in note 17

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

15 Parent Charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2024 £	2023 £
Gross incoming resources	1,237,403	858,480
Result for the year	<u>677,124</u>	<u>320,233</u>

Result for the year includes a donation from subsidiary undertaking of £21,943 (2023: £26,082)

16 Stocks

	The Group		The Charity	
	2024 £	2023 £	2024 £	2023 £
Stocks held for other trading activities	18,490	21,718	-	-
	<u>18,490</u>	<u>21,718</u>	<u>-</u>	<u>-</u>

Stocks held are used within the charity's trading subsidiary and used solely for trading activities

17 Debtors: amount falling due within one year

	The Group		The Charity	
	2024 £	2023 £	2024 £	2023 £
Other Debtors	1,433	12,288	1,433	12,288
Prepayments	10,048	7,984	10,048	7,984
Amounts due from group undertakings	-	-	67,207	58,102
Accrued income	43,883	27,016	43,883	27,016
Legacies receivable	126,604	21,643	126,604	21,643
	<u>181,968</u>	<u>68,931</u>	<u>249,175</u>	<u>127,033</u>

18 Current asset investments

	The Group		The Charity	
	2024 £	2023 £	2024 £	2023 £
Short term deposits	1,335,988	1,190,248	1,335,988	1,190,248
	<u>1,335,988</u>	<u>1,190,248</u>	<u>1,335,988</u>	<u>1,190,248</u>

Investments in short term deposits have an original maturity of 12 months or less. At the balance sheet date the average maturity of the deposits was 11 months. The average interest rate was 4.93%.

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

19 Creditors: amounts falling due within one year

	The Group		The Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	38,796	7,735	35,860	6,092
Taxation and social security	12,423	9,703	3,417	3,043
Other creditors	210	200	-	-
Accrued expenses	10,532	4,176	10,532	4,176
	<u>61,961</u>	<u>21,814</u>	<u>49,809</u>	<u>13,311</u>

20 Analysis of group net assets between funds (current year)

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted - General	840,637	1,881,561	2,722,198
Unrestricted - Designated	-	120,000	120,000
Restricted Funds	414,842	288,039	702,881
	<u>1,255,479</u>	<u>2,289,600</u>	<u>3,545,079</u>

21 Analysis of group net assets between funds (prior year)

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted - General	720,335	1,569,116	2,289,451
Unrestricted - Designated	-	120,000	120,000
Restricted Funds	103,115	355,389	458,504
	<u>823,450</u>	<u>2,044,505</u>	<u>2,867,955</u>

THE FLICKA FOUNDATION
Notes to the Financial Statements

22a Movements in funds (current year)

	As at 1 Sep 2023	Income & Gains	Expenses & Losses	Transfers between funds	As at 31 Aug 2024
	£	£	£	£	£
Unrestricted funds					
General	2,289,451	1,150,512	717,765	-	2,722,198
Designated - Equine Hospital	120,000	-	-	-	120,000
	<u>2,409,451</u>	<u>1,150,512</u>	<u>717,765</u>	<u>-</u>	<u>2,842,198</u>
Restricted funds					
Gerrick Rose Animal Charity	75,231	-	6,495	-	68,736
Support Adoption for pets	1,650	-	413	-	1,237
J Sainsburys	1,623	-	957	-	666
Equine Hospital	380,000	252,242	-	-	632,242
	<u>458,504</u>	<u>252,242</u>	<u>7,865</u>	<u>-</u>	<u>702,881</u>
Total funds	<u><u>2,867,955</u></u>	<u><u>1,402,754</u></u>	<u><u>725,630</u></u>	<u><u>-</u></u>	<u><u>3,545,079</u></u>

THE FLICKA FOUNDATION
Notes to the Financial Statements

22b Movements in funds (prior year)

	As at 1 Sep 2022	Income & Gains	Expenses & Losses	Transfers between funds	As at 31 Aug 2023
	£	£	£	£	£
Unrestricted funds					
General	2,311,872	645,360	667,781	-	2,289,451
Designated - Equine Hospital	120,000	-	-	-	120,000
	<u>2,431,872</u>	<u>645,360</u>	<u>667,781</u>	<u>-</u>	<u>2,409,451</u>
Restricted funds					
Gerrick Rose Animal Charity	81,726	-	6,495	-	75,231
Support Adoption for pets	2,202	-	552	-	1,650
J Sainsburys	1,920	-	297	-	1,623
Equine Hospital	30,000	350,000	-	-	380,000
	<u>115,848</u>	<u>350,000</u>	<u>7,344</u>	<u>-</u>	<u>458,504</u>
Total funds	<u><u>2,547,720</u></u>	<u><u>995,360</u></u>	<u><u>675,125</u></u>	<u><u>-</u></u>	<u><u>2,867,955</u></u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

23 Purpose of restricted funds

Gerrick Rose Animal Charity

Funds received for the purpose of making specified capital improvements on the site, including the donkey barn and tea room. As such all funds carried forward are represented within the net book value of fixed assets.

Support Adoption for pets

Funds received for the purpose of acquiring a tractor and paddock sweeper for the charity. Funds carried forward are represented by the net book value of this equipment.

J Sainsburys

Funds received for the purposes of specified capital improvements on the site. Funds carried forward are represented by the net book value of related improvements.

Equine Hospital

Funds received for the purposes of the equine hospital appeal in 2019. Funds carried forward are represented by the net book value of the initial costs, which have been capitalised. The remaining balance of funds is represented by funds held within the bank.

24 Purpose of designated funds

Equine Hospital

The trustees have designated unrestricted funds to support the completion of the Equine Hospital construction project, ensuring that adequate financial resources are set aside for this purpose.

25 Analysis of restricted fixed assets

The following are included within the total fixed assets, but are form part of the restricted funds.

	Restricted land and buildings £	Restricted plant and machinery £	Total restricted fixed assets £
Cost			
At 1 September 2023	155,270	11,960	167,230
Additions	318,858	-	318,858
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31 August 2024	474,128	11,960	486,088
Depreciation			
At 1 September 2023	54,696	9,419	64,115
Charge for the year	6,496	635	7,131
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 31 August 2024	61,192	10,054	71,246
Net book value			
At 31 August 2024	412,936	1,906	414,842
At 31 August 2023	100,574	2,541	103,115

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

26 Analysis of restricted cash and cash equivalents

At the balance sheet date, the charity held the following cash and cash equivalent balances that were subject to restrictions:

	2024 £	2023 £
Funds restricted for the Equine Hospital	288,039	355,389
	<u>288,039</u>	<u>355,389</u>

Restricted funds are held in separate bank accounts or otherwise earmarked within the charity's accounting systems to ensure they are only used for the purposes specified by the donors or funders.

27 Analysis of designated cash and cash equivalents

At the balance sheet date, the charity held the following cash and cash equivalent balances that were held for designated purposes

	2024 £	2023 £
Designated funds Equine Hospital	120,000	120,000
	<u>120,000</u>	<u>120,000</u>

Designated funds are held in separate bank accounts or otherwise earmarked within the charity's accounting systems to ensure they are only used for the purposes specified by the trustees. While designated funds remain unrestricted and under the control of the trustees, they have been set aside to support the completion of the Equine Hospital construction project.

28 Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income for the reporting period	677,124	320,235
Adjustments for:		
Depreciation charges	55,109	51,553
(Profit)/Loss on disposal of fixed assets	4,702	(393)
Interest receivable	(74,425)	(15,707)
(Increase)/Decrease in stocks	3,228	(12,931)
(Increase)/Decrease in debtors	(113,038)	31,967
Increase/(Decrease) in creditors	40,147	(7,183)
Net cash provided by operating activities	<u>592,847</u>	<u>367,541</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

29 Comparatives for the statement of financial activities

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income from:				
Donations and legacies	466,691	350,000	816,691	451,900
Other trading activities	162,962	-	162,962	119,635
Investment Income	15,707	-	15,707	23
Total incoming resources	645,360	350,000	995,360	571,558
Resources expended				
Raising funds	9,567	-	9,567	7,792
Charitable activities	521,336	7,344	528,680	429,266
Other trading activities	136,878	-	136,878	113,905
Total resources expended	667,781	7,344	675,125	550,963
Net Income	(22,421)	342,656	320,235	20,595
Reconciliation of funds				
Total funds brought forward	2,431,872	115,848	2,547,720	2,527,125
Total funds carried forward	2,409,451	458,504	2,867,955	2,547,720

In the year ended 31 August 2022, the charity did not receive any income in relation to restricted funds. However, expenditure of £7,626 was incurred against restricted funds brought forward from previous periods. This expenditure related to activities funded by prior year restricted donations

THE FLICKA FOUNDATION

Registered Company Number: 08652312

Notes to the Financial Statements

30 Operating Lease Commitments

The charity had no operating lease commitments payable as lessee at the balance sheet date (2023: £nil).

31 Capital commitments

At the reporting date, the charity had entered into contractual commitments totalling £225,860 in relation to the construction of the Equine Hospital. These commitments are expected to be settled within the next financial year and will be funded by a combination of restricted funds and designated reserves that have been set aside by the trustees for this purpose.

32 Controlling party

The charity is controlled by its trustees

Accounts

Registered Company Number: 08652312 (England and Wales)
Registered Charity Number: 1153858

THE FLICKA FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED FINANCIAL STATEMENTS

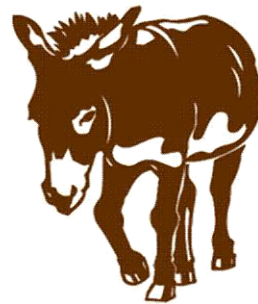
FOR THE YEAR ENDED 31 AUGUST 2023



Mary Berryman's
**The Flicka
Foundation**

Donkey Sanctuary

Registered Charity No. 1153858



THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

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THE FLICKA FOUNDATION**Registered Company Number: 08652312 (England and Wales)****Legal and Administrative Information****Trustees/Directors**

Ms Judy Giles

Ms Laurie Stephenson (Chair)

Ms Wendy Draper

Registered office

Penty Noweth Farm

Trenoweth Lane

Mabe Burnthouse

Penryn

Cornwall

TR10 9JB

Registered charity number

1153858

Accountant

Stephen Humphreys FCCA

SHMS Accountants Ltd

SHMS House

20 Little Park Farm Road

Fareham

Hampshire

PO15 5TD

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)



Report of the Trustees



Introduction

This is a report on behalf of the Trustees of The Flicka Foundation, covering a 12-month period from September 1st 2022 to August 31st 2023.

The work of The Flicka Foundation rescuing and caring for neglected, abandoned and abused donkeys continues to be vital, with our charity still receiving constant requests to rescue donkeys and other equines in need. As predicted however, the extraordinary economic pressures resulting from the Covid-19 pandemic have presented further challenges to our work. The recession has caused our outgoings to increase dramatically, whilst many donors have been forced to withdraw their regular support due to their personal financial situations. We continue to rely on the income generated by visitors to our sanctuary and donations from members of the public as well as philanthropic and grant funding to enable us to provide the best possible life for the animals in our care. We also remain extremely grateful to those who remember The Flicka Foundation in their Will and help to secure the future of our work.

Organisational Structure

The Flicka Foundation has a board of Trustees who are legally responsible for all aspects of charity governance. The Trustees are permitted by law to make decisions for, and manage the charity as they see fit, provided their decisions are in the best interests of the charity. On a day to day basis, charity responsibilities are delegated to its Directors and staff in various departments including animal care, charity administration, public relations and development. Work is coordinated via staff meetings and Trustee meetings.

Structure, Governance and Management

Governing Document

The Flicka Foundation is a registered charity in England and Wales (charity number 1153858) and takes the form of a company limited by guarantee governed by its Memorandum and Articles of Association. It was incorporated on 15th August 2013 and registered as a charity on 18 September 2013.

In collaboration with the Trustees and departmental managers, The Flicka Foundation's Directors have developed and maintain a risk management strategy, which comprises annual reviews of the risks the charity may face and the implementation of approaches to mitigate any such risks. The identified risks include the below.

Trustees

The Flicka Foundation Directors are also charity trustees for the purposes of charity law. Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Flicka Foundation seeks to have a wide skill base, relevant to the charity, amongst its trustees (to include skills and/or experience in charity development, charity law, business management, managing finances, human resources, education, animal welfare, caring for equines and animal sanctuary governance)

Trustee induction and training

Upon invitation onto the trustee board and acceptance of the position, all new trustees are sent the Charity Commission's guide "The Essential Trustee". In addition to this, they receive information specific to our charity; including their obligations, documents relating to our operational framework (including the Memorandum and Articles), the charity's current financial position as set out in the latest prepared accounts and future plans and objectives via a 3-year strategic plan. Additionally, new trustees are invited and encouraged to spend time at the sanctuary working alongside the team to familiarise themselves with The Flicka Foundation's day to day work.

Risk Management

In collaboration with the Trustees and departmental managers, The Flicka Foundation's Directors have developed and maintain a risk management strategy, which comprises annual reviews of the risks the charity may face and the implementation of approaches to mitigate any such risks. The identified risks include the below.

Health and Safety

Protocols and procedures are in place to ensure compliance with health and safety for staff, volunteers and visitors to the sanctuary. Staff members are trained in basic first aid to create a safety conscious team and minimise the number of accidents and injuries.

Financial Sustainability

Whilst reserves are maintained to protect against significant reduction in income, this remains a key concern. Any shortfall in visitor numbers, grant funding or legacy income streams would likely result in a reduced ability to maintain a sanctuary for rescued equines, to rescue others in need or develop new projects. A strategic plan is in place to plan for the diversification of funding streams.

Data Protection

We are aware of data protection regulations and subsequent risks across all of our fundraising and donkey rehoming activities. The Flicka Foundation is GDPR compliant and we continually review our operations to ensure compliance and our concern for supporter data.

Animal Escape

Our sanctuary site, its internal fencing and external boundaries are subject to constant monitoring in order that appropriate maintenance and improvement can be carried out as and when needed. Our sanctuary is Accredited by the Global Federation of Animal Sanctuaries and protocols are in place to mitigate the possibility of animals entering areas reserved for visitors or leaving the site.

Loss of local reputation

The Flicka Foundation is well known within the local community due to our decades of work for equines and opening our gates to visitors free of charge to allow them to gain an insight into our work. Reputational damage could negatively affect our fundraising income, so we manage supporter communications carefully and maintain a strong presence in our local area by organising community visits to schools and care homes, as well as attending various events and writing and sending out media releases.

Objectives and Activities

Objectives

The Charity's objectives (as defined in the Memorandum of Association) are:

- To promote humane behaviour towards animals, in particular (without prejudice to the foregoing) donkeys and other equines, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment or poor circumstances or ill usage and to educate the public in matters pertaining to the prevention of cruelty and suffering among animals and animal welfare in general
- The prevention of cruelty and suffering among animals
- To provide therapeutic activities for disadvantaged and/or disabled children and adults designed to improve their conditions of life by through interaction with rescued donkeys and ponies

Activities

- Rescuing donkeys from situations of abuse, neglect or abandonment and providing them with necessary veterinary care and attention, appropriate rehabilitation and lifelong sanctuary or approved foster home care.
- Facilitating disabled people, wheelchair users and people with mental health conditions, as well as people who are disadvantaged, terminally ill or recuperating from illness to have interaction with donkeys for therapeutic purposes.
- Offering and facilitating educational tours and talks for students, community groups on and off-site

The activities and strategies employed in order to meet the objectives include the following:

- * Offering a home for life and the highest possible standard of care and welfare to the donkeys, ponies and horses living at our sanctuary and in approved foster homes.
- * Continuing to rescue more donkeys in need and striving to find homes for those we cannot rehome.
- * Offering donkey therapy sessions to members of the public from all walks of life.
- * Educating the public on issues of animal welfare through onsite talks and educational visits to schools, universities and community groups
- * Supporting private individuals and other equine organisations, both in the UK and overseas, by offering advice and expertise on equine care and welfare.

Public benefit

The activities carried out for the public benefit, as required by the Charity Commission include:

a) The advancement of education

- * The Flicka Foundation's educational activities incorporate the definitions of education as required by the Charity Commission below:
- * Formal education (schools, universities and colleges)
- * Training (with staff, volunteers and interns)
- * The development of individual capabilities, competences, skills and understanding (with staff, volunteers and interns)
- * Providing information in a way that increases the knowledge and abilities of those being educated (through various methods appropriate to age and skill level)
- * Increasing public learning and knowledge about a particular subject

b)The advancement of animal welfare includes any activity directed towards the prevention or suppression of cruelty towards, or suffering by, animals. Principles of public benefit identified include:

People in poverty must not be excluded from the opportunity to benefit.

The Flicka Foundation's sanctuary is open year-round and is a free entry site. Educational talks and tours are also offered free-of-charge or on a donation only basis for a wide variety of educational establishments and community groups. The charity's website also offers an insight into its work and topics relating to equine care and animal welfare.

Achievements and Performance

Overview

Despite the global Covid-19 emergency passing and normal life resuming, the extraordinary economic pressures and subsequent recession has presented us with further challenges. We have had many regular donors cancel their monthly Direct Debit donations to our charity with the apologetic explanation that they can simply no longer afford to give. Businesses have found themselves in a similar position and are just not able to donate goods in kind or offer the same discounts they were previously able to.

New Patron

We sadly lost our Patron, Paul O'Grady, in March 2023. Paul had been a patron for Flicka since 2014 and his passing left a huge void in the lives of so many. We had some lovely correspondence with him over the years and he had been very generous when we needed to transport a large number of donkeys following the closure of Freshfields Donkey Sanctuary in the Peak District. His work for animals was tireless, not only his passion for dogs, but all animals around the globe, highlighting the plight of so many. Not only an icon, a legend and a household name, but a beautiful person. Despite such a great loss felt across the nation, we're sure Paul would be pleased to know that his much-loved animal charities will continue their vital work. Actor Adrian Rawlins, of TV series and Harry Potter fame, visited Flicka the same month we lost Paul. Adrian and his family spent several hours at our sanctuary and we were delighted when he offered to give his patronage.

On-site Projects

Main Barn mini-makeover

We've been wanting to extend the roof of our Main Barn for some time and the work is now completed. The Main Barn is a wonderful social space for the donkeys when it is cold or wet (or both!), but the original design still allowed wind and rain to lash when the weather was particularly bad. Their coats are not waterproof like horses' coats and allow the rain to seep through to their skin, which makes them susceptible to contracting respiratory diseases. The extended roof has really improved the space for them and provides more shelter, which is often necessary in the Cornish climate. It works well for visitors too, who can sit on picnic benches and also feel better protected from the elements.

Lonely and Primrose Hospital Project



We have had exciting plans for an onsite hospital since 2019, to be named after our much-loved and never forgotten rescued donkeys, Lonely and Primrose. Sadly, the unforeseen, ongoing situation with Covid-19 forced us to close our gates to visitors for over a year and cancel many of our planned fundraising events, whilst we focussed on getting our charity through difficult times. This meant the project had to take a back-seat and, worryingly, it also became clear we would have to drastically reassess the costs associated with building the hospital, as construction and material costs skyrocketed. In the first year of fundraising for the hospital we managed to raise £110,000 towards our £300,000 target, which included an incredibly generous £50,000 gift, some smaller donations and funds raised via events at our sanctuary.

Since our efforts in 2019 however, the financial landscape has changed significantly in the UK, which means we are now looking at an estimate of £450,000 - £550,000 for the project and we are working with a looming deadline to commence work on the actual build of the hospital in line with the validity of our planning permissions. We were therefore beyond delighted to hear from Fund 4 Habitats who donated the most incredible, generous gift of £350,000 towards the Hospital. To have the Lonely and Primrose Hospital vision become a reality for the donkeys will mean so much to them, now it will finally happen and we couldn't be more thrilled! Many of the donkeys we rescue have suffered serious abuse or neglect and come into us in extremely poor condition

They often require emergency veterinary treatment and extensive ongoing care for countless medical issues. If a donkey becomes unwell, we are currently forced to carry out urgent veterinary procedures in one of our barns or transport them to an equine facility in north Cornwall for tests or treatment. This situation is far from ideal - donkeys are incredibly sensitive animals and the additional stress of transport is always a big concern. A purpose built facility will allow us to carry out essential veterinary procedures in a more appropriate, safe and sterile environment and help to reduce the amount of stress for sick donkeys in need of special veterinary care.

Importantly, it will offer a quiet, calm environment for sick individuals to recover and convalesce and provide vital facilities for round the clock monitoring and intensive care. It will also help to save our charity vital funds we currently spend on transporting donkeys to north Cornwall for treatment. We always strive to give the absolute highest levels of care and welfare for our residents - they deserve the very best after all they have suffered, so the Lonely and Primrose Hospital will mean so much to them.

Donkeys

Losses

An inevitable part of rescue and sanctuary care is sadly losing members of our big Flicka Family and we lost several special characters in 2022/2023.



Shona

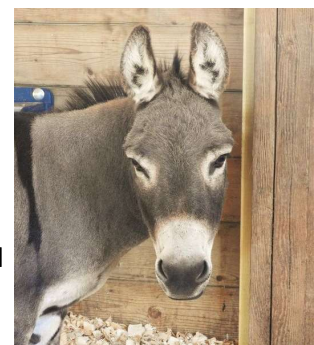
We were desperately sad to say goodbye to our dear Shona in January 2023. Her kidneys and liver were failing, which is quite common for aged equines, but she had overcome so much adversity, losing her sight in her forties and recovering and coping so well... We were worried about her coping with being blind, but she was amazing and a little

fighter. We kept her and her life-long soulmate, Hazelnut, together in a small paddock and barn where she navigated her way around effortlessly and always knew where Hazelnut was due to a soft bell we tied into her mane. Losing Shona was devastating for all of us, but not least her bonded companion, carer and eyes, Hazelnut, so we had to keep an extra close eye on her. Happily, she is now doing well living with her new friend Dougal and our miniature mules, Coco and Tinkerbelle.

Tinsel

Our Flicka Family suffered a terrible tragedy at the end of 2022 when Tinsel fell and dislocated her hip. All our donkey areas are specially designed, purpose built and made safe for the donkeys, as well as checked umpteen times daily, so this was an unexpected and unpreventable accident. We're not sure what happened, although we suspect that fireworks may have stirred the donkeys up during the night. Our dedicated team were with Tinsel through the night until the early hours of the morning, but hip dislocation is fatal for

equines and there was absolutely nothing we could do but to allow her to slip peacefully away from the pain. It was such an upsetting event for everyone and poor Sparkle, Tinsel's mother, was understandably quiet and bereft. Luckily though, she already had a very good friend in Paphos.





Heather

Heather was a beautiful, gentle soul who was in her thirties. She and her daughter Polly (who is now in her mid-twenties) came from a welfare case that spanned four years. They were the first two, of eight, donkeys saved from a life of neglect and misery and they arrived in an horrific state.

Over the course of three years we managed to save a further six girls and one donkey, called Pansy, gave the herd their name of "Pan's People". Towards the end of 2022, we noticed that Heather was not herself... This resulted in many vet visits, culminating in Heather being put on a drip and us keeping a permanent vigil on her, but we were fighting a losing battle as Heather had gone into acute liver failure.

As we always mention; due to the nature of sanctuary and rescue work we will always have aged animals and those with chronic and acute health issues. In many cases, our sanctuary offers hospice care, for however long or short that may be, but losing individuals of any age from our Flicka Family is always utterly heartbreaking.

Rescues

We have taken in yet more donkeys rescued from situations of neglect or relinquished into our care when their owners could no longer keep them. With limited space at our sanctuary, our donkey fostering scheme continues to be vital; allowing us to place donkeys into appropriate, well-suited private homes, which frees up space to enable us to continue to rescue others who need help. Our fostering scheme also allows us to focus on those individuals with special medical or other needs, for whom lifelong sanctuary care is necessary. We continue to home-check for potential foster homes and in 2022/2023 many donkeys were successfully relocated to their new homes.

We rescued 12 donkeys in the 12 months from September 1st 2022

Iris and Lily

Two very small, sweet little donkeys, arrived at the end of 2022 after experiencing the horrors of the live animal market. Lily was being cruelly torn from her Mum to be sold, whilst her Mum was tied to the back of a truck... Poor Iris was understandably distraught at being separated from her foal and Lily was terrified.



Fortunately, their physical condition wasn't too not bad, but the potential psychological trauma of the situation would have been devastating for both of them. They went straight to one of our fabulous foster homes, but we knew there was a chance Iris may be pregnant again (as is often the case with jennies we rescue).

It turned out she was, and she gave birth to a healthy baby boy in May. She is proving to be a brilliant mum to Humphrey, who is a wonderful playmate for his sister, Lily and they are now safe, loved and well cared for in one of Flicka's wonderful foster homes - thank goodness their story has a happy ending.

Little Freddy

Little Freddy was originally saved from a terrible situation in April 2023 by a very kind lady who was also a visitor to our sanctuary. Freddy bonded closely with his new human after he was rescued, but she sadly died last year.

The lady's grieving family stepped in to look after Freddy, but he then developed penile sarcoids - a type of cancerous skin tumour. He had successful surgery to remove the sarcoids, but after a short time they returned aggressively and his prognosis was not looking good. Freddy's worried family reached out to us for help. After suffering so much in his young life, poor Freddy now needed yet another surgery and a course of chemotherapy. The operation and treatment Freddy needs was going to cost at least £5000 with no guarantees, but we just have to do what we could to try and give this precious boy a longer life and another



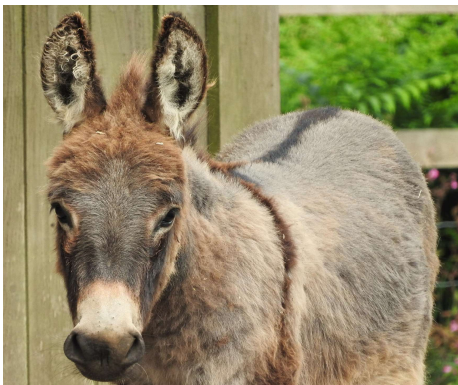
chance at happiness. We ran an appeal to raise funds for Freddy's treatment on the 14th April and, in just a couple of days, our wonderful supporters raised over £7000. The sarcoids were removed and more that were found during surgery were also removed. They were sent off for histology testing to help formulate a treatment plan for him, but his medical treatment is ongoing due to a worrying issue with scar tissue that has now developed.



Benji

Arrived in march 2023 after we received a call to say he was living alone on a remote 'second hand dealer' site. He had no paddock, no shelter and, when our caller saw him, he was trying to sleep huddled up on a patch of concrete in the pouring rain. He arrived with us soaked in urine and covered in his own droppings...Benji received a thorough health check, as well as treatment for rain scald and worms.

He also had his feet trimmed and enjoyed some good, solid food, lots of hay and a deep straw bed. Benji is very friendly, very cheeky and very naughty. He is obsessed with wheelbarrows and loves to playfully stop us moving them, so it's hard to get far with our dung-picking when he's around! It's so hard to comprehend the awful situation he was in, but now he is living the life a donkey should, with company, care and love.



Little Bear

also arrived in March 2023 at only a year or so old, as his owner wasn't able to care for him. He is a tiny micro donkey who is very confident, naughty and cheeky and keeps all his carers on their toes. He is also very affectionate and will run over for cuddles whenever he can get them. When he arrived on his own we weren't quite sure who we would be able to socialise him with, but Benji and Freddy also needed our help, which worked out perfectly for all of them.

Ongoing Sanctuary Care

Just as per our report for 2021/2022, vet visits continue to be frequent and veterinary hospital attendances continue with regularity, partly due to an ageing population and donkeys who arrive as a result of cruelty and neglect. Neglect can manifest itself years later and it can have ongoing and catastrophic consequences, meaning our vet bills are extremely and increasingly high.

Staffing

Staffing necessity and the outgoing cost of wages have increased to cover the extra workload caused by an increasing number of animals at our sanctuary who need constant care and also for supporter and visitor relations, whose numbers increase as the charity gains a bigger profile. More staff are always needed, but the charity turnover is currently not high enough to facilitate any more regular wage payments.

Visitors



We had many lovely visitors through our gates during the summer holidays in 2023. We are always so happy to share our work with visitors and we rely heavily on people coming to see the donkeys and leaving generous donations to continue our charity's work for them. As a relatively small working sanctuary however, our site does only have limited visitor capacity and this needs to be taken into consideration when promoting the sanctuary to potential visitors. In addition to this, we do not charge an entrance fee, so it is important that our ongoing efforts are focussed on increasing visitor donations and on-site spend, as well as promoting our Adopt a Donkey scheme.

Finances

Overview

2022/2023 showed an approximate 10% increase in virtual adoption donations via our Adopt a Donkey scheme, but there has been an unprecedented number of cancelled Direct Debit donations, as many donors have been forced to withdraw their regular support due to their personal financial situations. Donations have increased by £313,380, however when taking into account the very generous donation of £350,000 as earlier mentioned, Donations from other donors have actually reduced by £33,620.

The trading subsidiary has performed well this year, resulting in an increased donation of its profits, of £26,082 (2022L £5,730)

Vet fees continue to rise, as do farrier, dentist and direct animal care costs. With an ageing population and new rescues who require urgent veterinary intervention and investigation, these are costs we cannot control and they will undoubtedly continue to rise, not only with direct inflation, but the frequency of need.

Legacy Income

Legacy income increased by 120% this year, increasing to £75,348. Although legacies represent somewhat of an unknown entity when it comes to predicting and setting targets for fundraising income, we recognise that we could be doing more to promote legacy giving and we aim to create a Legacy Action Plan to focus on this.

Reserves

The Flicka Foundation has, at any one time, around 100 donkeys on site and around 15 – 20 horses and ponies. This does not include an additional 60 donkeys in the care of foster homes in and around the southwest and further afield. It is therefore prudent to maintain a minimum reserve of £500,000 to allow between 12 to 18 months running costs. The trustees consider this to be very conservative when dealing with live animals and the time, effort and finances involved to seek alternative arrangements for their care and welfare if the “worst case scenario” were to arise.

The Future

Despite forward planning, national and global issues are likely to continue to have a considerable negative impact on charity finances, but we remain committed to our aims and objectives.

Although we will still need to raise additional funds to complete the build of the Lonely and Primrose Hospital project and furnish the hospital with essential veterinary equipment, we are now able to start work on building it soon.

Whilst we will move forward with caution and careful management of expenditure, we will continue to use our resources and supporter donations to offer our resident equines the highest standards of care and welfare, as well as striving to rescue other individuals who desperately need our help.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Flicka Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

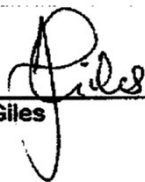
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

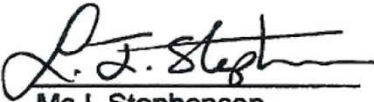
- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charity SORP;
- * make judgements and estimates that are reasonable and prudent;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on June 27th 2024 and signed on its behalf by:



Ms J Giles

Ms L Stephenson

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Independent Examiner's Report

Independent examiner's report to the trustees of The Flicka Foundation

I report on the accounts of the charity for the year ended 31 August 2023, set out on pages 2 to 31.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011(the Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accounts.

Independent examiners statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Stephen Humphreys FCCA



SHMS Accountants Limited
SHMS House
20 Little Park Farm Road
Fareham
Hampshire
PO15 5TD

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Statement of Financial Activities

For the year ended 31 August 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Notes	£	£	£	£
Incoming resources					
Voluntary Income	2	492,775	350,000	842,775	451,900
Investment Income	3	<u>15,707</u>	<u>-</u>	<u>15,707</u>	<u>23</u>
Total incoming resources		<u>508,482</u>	<u>350,000</u>	<u>858,482</u>	<u>451,923</u>
Resources expended					
Raising funds	4	9,567	-	9,567	7,792
Charitable activities	4	<u>521,337</u>	<u>7,344</u>	<u>528,681</u>	<u>429,266</u>
Total resources expended		<u>530,904</u>	<u>7,344</u>	<u>538,248</u>	<u>437,058</u>
Net incoming resources		(22,422)	342,656	320,234	14,865
Reconciliation of funds					
Total funds brought forward		2,431,872	115,848	2,547,720	2,532,855
Total funds carried forward		<u><u>2,409,450</u></u>	<u><u>458,504</u></u>	<u><u>2,867,954</u></u>	<u><u>2,547,720</u></u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Statement of Financial Position

as at 31 August 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total Funds	Total Funds
	Notes	Funds	Funds		
		£	£	£	£
Fixed assets					
Tangible assets	10	684,726	98,938	783,664	770,960
Investments	11	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		684,727	98,938	783,665	770,961
Current assets					
Debtors	15	127,035	-	127,035	131,965
Investments	16	1,190,248	-	1,190,248	-
Cash at bank and in hand		<u>420,754</u>	<u>359,566</u>	<u>780,320</u>	<u>1,667,070</u>
		1,738,037	359,566	2,097,603	1,799,035
Current Liabilities					
Creditors: due within one year	17	<u>13,314</u>	<u>-</u>	<u>13,314</u>	<u>22,276</u>
Net current assets		<u>1,724,723</u>	<u>359,566</u>	<u>2,084,289</u>	<u>1,776,759</u>
Total assets less current liabilities		2,409,450	458,504	2,867,954	2,547,720
Net assets		<u>2,409,450</u>	<u>458,504</u>	<u>2,867,954</u>	<u>2,547,720</u>
				2023	2022
Funds	18			£	£
Unrestricted funds				2,409,450	2,431,872
Restricted funds				<u>458,504</u>	<u>115,848</u>
Total Funds				<u>2,867,954</u>	<u>2,547,720</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

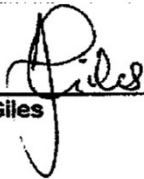
The trustees acknowledge their responsibilities for

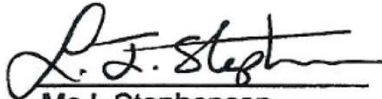
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair value of the state of affairs of the charitable company as the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirement of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 27/06/2024 and were signed on its behalf by:



Ms J Giles

Ms L Stephenson

THE FLICKA FOUNDATION**Registered Company Number: 08652312 (England and Wales)****Statement of Cash flows****For the year ended 31 August 2023**

	2023	2022
	£	£
Operating activities		
Net incoming resources	320,234	14,865
Adjustments for:		
Depreciation charges	50,653	51,607
(Profit)/Loss on disposal of fixed assets	(393)	-
Interest received	(15,707)	(23)
(Increase)/Decrease in stocks	-	5,287
(Increase)/Decrease in debtors	4,930	136,703
Increase/(Decrease) in creditors	(8,962)	(23,785)
Net cash from continuing operations	<u>350,755</u>	<u>184,654</u>
Investing Activities		
Purchase of tangible fixed assets	(68,202)	(360,410)
Disposal of tangible fixed assets	5,238	-
Interest received	15,707	23
Net cash from investing activities	<u>(47,257)</u>	<u>(360,387)</u>
Net cash increase for the period	303,498	(175,733)
At the beginning of the reporting period		
Cash and cash equivalents at the beginning of the year	<u>1,667,070</u>	<u>1,842,803</u>
	<u>1,970,568</u>	<u>1,667,070</u>
At the end of the reporting period.		
Cash at bank and in hand	780,320	1,667,070
Short term deposits (included in current asset investments)	<u>1,190,248</u>	<u>-</u>
	<u>1,970,568</u>	<u>1,667,070</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

1 Accounting policies

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS102. 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 Financial Reporting Standard applicable in the UK and republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Further explanation of the nature and purposes of each fund is included in the notes of the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% - 5% Straight Line
Plant and equipment etc.	25% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Taxation

The charity is exempt from corporation tax on its charitable activities, however, a current tax liability is recognised for the tax payable on the profit arising on trading activities of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Financial Instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with maturities of twelve months or less.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Investments in Subsidiaries

Investments in subsidiaries are at cost.

2	Voluntary Income	2023 £	2022 £
	Adopt a donkey scheme	165,710	149,873
	Donations	545,460	229,080
	Donation from trading subsidiary	26,082	5,730
	Gift Aid	30,175	32,880
	Grants (Including government grants)	-	135
	Legacies	75,348	34,202
		<u>842,775</u>	<u>451,900</u>

Restricted donations of £350,000 were received in 2023 (2022 nil). All other voluntary income was attributable to unrestricted funds in 2023 & 2022. Details of restricted funds are included within note 18.

3	Investment Income	2023 £	2022 £
	Interest receivable	15,707	23
		<u>15,707</u>	<u>23</u>

All income from investments was attributable to unrestricted funds in 2023 and 2022.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

4a Analysis of expenditure (current year)

	Raising Funds	Charitable Activities	Governance Costs	Support Costs	Total
	£	£	£	£	£
Advertising	-	-	-	1,066	1,066
Audit and accountancy	-	-	3,360	-	3,360
Bank charges	-	5,260	-	-	5,260
Depreciation	-	50,260	-	-	50,260
Direct Costs	-	111,046	-	-	111,046
IT & Telephone costs	-	-	-	2,469	2,469
Legal and professional costs	-	15,335	-	-	15,335
Office and administration	-	-	-	15,599	15,599
Other costs	-	7,854	-	-	7,854
Premises costs	-	100,007	-	-	100,007
Staff costs (note 7)	-	212,818	1,250	-	214,068
Travel and subsistence	-	11,924	-	-	11,924
	-	514,504	4,610	19,134	538,248
Support costs	9,567	9,567	-	(19,134)	-
Governance costs		4,610	(4,610)		-
Total expenditure	9,567	528,681	-	-	538,248

Expenditure includes £7,344 of depreciation charges of restricted assets. (2022 £7,626). All other expenses were attributable to unrestricted funds.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

4b Analysis of expenditure (prior year)

	Raising Funds	Charitable Activities	Governance Costs	Support Costs	Total
	£	£	£	£	£
Advertising	-	-	-	502	502
Audit and accountancy	-	-	3,000	-	3,000
Bank charges	-	5,025	-	-	5,025
Depreciation	-	51,607	-	-	51,607
Direct Costs	-	103,909	-	-	103,909
IT & Telephone costs	-	-	-	3,226	3,226
Legal and professional costs	-	6,980	-	-	6,980
Office and administration	-	-	-	11,857	11,857
Other costs	-	8,086	-	-	8,086
Premises costs	-	59,914	-	-	59,914
Staff costs (note 7)	-	162,778	1,058	-	163,836
Travel and subsistence	-	19,116	-	-	19,116
	-	417,415	4,058	15,585	437,058
Support costs	7,792	7,793	-	(15,585)	-
Governance costs		4,058	(4,058)		-
Total expenditure	7,792	429,266	-	-	437,058

Expenditure includes £7,626 of depreciation charges of restricted assets. (2021: £12,305). All other expenses were attributable to unrestricted funds.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

5	Net income/(expenditure)	2023	2022
		£	£
	Net income/(expenditure) is stated after charging/(crediting):		
	Depreciation	50,653	51,607
	(Profit)/loss on disposal	(393)	-
		<u>50,260</u>	<u>51,607</u>

6 Trustees' remuneration and benefits

Trustee's salaries of £21,500 (2022 - £21,163) are included within staff costs.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor the year ended 2022.

7 Staff costs

Number of employees	2023	2022
The average number of employees during the year was:	15	15
	<u>15</u>	<u>15</u>
Employment costs	2023	2022
	£	£
Salaries and wages	205,999	158,250
Social security costs	5,372	3,587
Employer's contribution to defined contribution pension scheme.	2,697	1,999
	<u>214,068</u>	<u>163,836</u>

There were no employees whose annual remuneration was £60,000 or more.

The total employment benefits including employer pension contributions of the key management personnel were £55,000. (2022 - £52,604). Key management personnel comprises of 4 staff.

* Judy Giles - Director

* Laurie Stephenson - Director

* Claire Turnbull - Development Manager

* Fiona Morcom - Donkey Foster Welfare Manager

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements**8 Retirement benefit scheme**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Pension costs	2023 £	2022 £
Employer's pension cost	2,697	1,999
	<u>2,697</u>	<u>1,999</u>

9 Comparatives for the statement of financial activities

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Incoming resources				
Voluntary Income	451,900	-	451,900	641,037
Other trading activities	-	-	-	66,587
Investment Income	<u>23</u>	<u>-</u>	<u>23</u>	<u>-</u>
Total incoming resources	<u>451,923</u>	<u>-</u>	<u>451,923</u>	<u>707,624</u>
Resources expended				
Costs of raising funds				
Raising Funds	7,792	-	7,792	62,854
Charitable Activities				
Charitable activities	<u>421,640</u>	<u>7,626</u>	<u>429,266</u>	<u>420,063</u>
Total resources expended	<u>429,432</u>	<u>7,626</u>	<u>437,058</u>	<u>482,917</u>
Net Incoming resources	22,491	(7,626)	14,865	224,707
Reconciliation of funds				
Total funds brought forward	2,409,381	123,474	2,532,855	2,308,148
Total funds carried forward	<u><u>2,431,872</u></u>	<u><u>115,848</u></u>	<u><u>2,547,720</u></u>	<u><u>2,532,855</u></u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

10 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2022	755,739	162,068	93,038	1,010,845
Additions	56,362	5,500	6,340	68,202
Disposals	(3,585)	-	(3,500)	(7,085)
At 31 August 2023	<u>808,516</u>	<u>167,568</u>	<u>95,878</u>	<u>1,071,962</u>
Depreciation				
At 1 September 2022	87,141	104,628	48,116	239,885
Charge for the year	24,212	14,703	11,737	50,652
On disposals	-	-	(2,239)	(2,239)
At 31 August 2023	<u>111,353</u>	<u>119,331</u>	<u>57,614</u>	<u>288,298</u>
Net book value				
At 31 August 2023	<u>697,163</u>	<u>48,237</u>	<u>38,264</u>	<u>783,664</u>
At 31 August 2022	<u>668,598</u>	<u>57,440</u>	<u>44,922</u>	<u>770,960</u>

11 Investments

	Investments in subsidiary undertakings £
Cost	
At 1 September 2022	1
Additions	-
Revaluation	-
At 31 August 2023	<u>1</u>

The charity's investment is in respect of its wholly owned subsidiary, Flicka Tea & Gifts Ltd, a company which operates trading activities for the charity, by operating a tea room and gift shop. Flicka Tea & Gifts Ltd is a company registered in England. The Flicka Foundation hold 100% of the share capital of Flicka Tea & Gifts Ltd.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

12 Subsidiary undertaking

The charity owns the whole of the issued share capital of Flicka Tea & Gifts Ltd, a company registered in England. The company number is 13381809. The registered office address is Penty Noweth Farm Trenoweth Lane, Mabe Burnthouse, Penryn, Cornwall, TR10 9JB.

The subsidiary is used for non-primary purpose trading activities, in the form of operating a gift shop and tea room. The trading subsidiary commenced trading activities on 1st September 2021. All available profits are distributed to the charity.

Summary of subsidiary results	2023 £	2022 £
Turnover	162,960	119,635
Cost of sales	(62,927)	(53,473)
Gross profit	100,033	66,162
Administrative expenses	(73,951)	(60,432)
Profit on ordinary activities	26,082	5,730
Deed of covenant to parent undertaking	(26,082)	(5,730)
Profit for the financial year	-	-

The aggregate of assets, liabilities and funds was:

Assets	66,605	37,791
Liabilities	(66,604)	(37,790)
Funds	<u>1</u>	<u>1</u>

Amounts owed to/from parent undertaking are shown in note 15

13 Analysis of restricted fixed assets

The following are included within the total fixed assets, but are form part of the restricted funds.

	Restricted land and buildings £	Restricted plant and machinery £	Total restricted fixed assets £
Cost			
At 1 September 2022	129,925	11,960	141,885
Additions	21,167	-	21,167
Disposals	-	-	-
At 31 August 2023	<u>151,092</u>	<u>11,960</u>	<u>163,052</u>
Depreciation			
At 1 September 2022	48,199	8,572	56,771
Charge for the year	6,496	847	7,343
On disposals	-	-	-
At 31 August 2023	<u>54,695</u>	<u>9,419</u>	<u>64,114</u>
Net book value			
At 31 August 2023	<u>96,397</u>	<u>2,541</u>	<u>98,938</u>
At 31 August 2022	<u>81,726</u>	<u>3,388</u>	<u>85,114</u>

THE FLICKA FOUNDATION**Registered Company Number: 08652312 (England and Wales)****Notes to the Financial Statements****14 Analysis of restricted cash and cash equivalents**

	2023	2022
	£	£
Cash at bank and in hand	359,566	30,733
	<u>359,566</u>	<u>30,733</u>

15 Debtors: amount falling due within one year

	2023	2022
	£	£
Legacies receivable	21,643	63,950
Amounts due from group undertakings	58,102	31,069
Other debtors	39,306	30,682
Prepaid expenses	7,984	6,264
	<u>127,035</u>	<u>131,965</u>

16 Current asset investments

	2023	2022
	£	£
Short term deposits	1,190,248	-
	<u>1,190,248</u>	<u>-</u>

Investments in short term deposits have a maturity of 12 months or less. At the balance sheet date the average maturity of the deposits was 7 months. The average interest rate was 4.20%.

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accrued expenses	4,179	4,769
Other taxes and social security	3,042	994
Trade creditors	6,092	16,513
	<u>13,313</u>	<u>22,276</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

18 Movement in funds

	At 01/09/2022	Net movement in funds	Transfers between funds	At 31/08/2023
	£	£	£	£
Unrestricted funds				
General	2,311,872	(22,422)	-	2,289,450
Equine Hospital	120,000	-	-	120,000
	<u>2,431,872</u>	<u>(22,422)</u>	<u>-</u>	<u>2,409,450</u>
Restricted funds				
Gerrick Rose Animal Charity	81,726	(6,496)	-	75,230
Support Adoption for pets	2,202	(551)	-	1,651
J Sainsburys	1,920	(297)	-	1,623
Equine Hospital	30,000	350,000	-	380,000
	<u>115,848</u>	<u>342,656</u>	<u>-</u>	<u>458,504</u>
Total Funds	<u>2,547,720</u>	<u>320,234</u>	<u>-</u>	<u>2,867,954</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General	508,482	(530,904)	(22,422)
Equine Hospital	-	-	-
	<u>508,482</u>	<u>(530,904)</u>	<u>(22,422)</u>
Restricted funds			
Gerrick Rose Animal Charity	-	(6,496)	(6,496)
Support Adoption for pets	-	(551)	(551)
J Sainsburys	-	(297)	(297)
Equine Hospital	350,000	-	350,000
	<u>350,000</u>	<u>(7,344)</u>	<u>342,656</u>
Total Funds	<u>858,482</u>	<u>(538,248)</u>	<u>320,234</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Comparatives for movement in funds

	At 01/09/2021	Net movement in funds	Transfers between funds	At 31/08/2022
	£	£	£	£
Unrestricted funds				
General	2,289,381	22,491	-	2,311,872
Equine Hospital	120,000	-	-	120,000
	<u>2,409,381</u>	<u>22,491</u>	<u>-</u>	<u>2,431,872</u>
Restricted funds				
Gerrick Rose Animal Charity	88,222	(6,496)	-	81,726
Support Adoption for pets	2,936	(734)	-	2,202
J Sainsburys	2,316	(396)	-	1,920
Equine Hospital	30,000	-	-	30,000
	<u>123,474</u>	<u>(7,626)</u>	<u>-</u>	<u>115,848</u>
Total Funds	<u>2,532,855</u>	<u>14,865</u>	<u>-</u>	<u>2,547,720</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	451,923	(429,432)	22,491
Equine Hospital	-	-	-
	<u>451,923</u>	<u>(429,432)</u>	<u>22,491</u>
Restricted funds			
Gerrick Rose Animal Charity	-	(6,496)	(6,496)
Support Adoption for pets	-	(734)	(734)
J Sainsburys	-	(396)	(396)
Equine Hospital	-	-	-
	<u>-</u>	<u>(7,626)</u>	<u>(7,626)</u>
Total Funds	<u>451,923</u>	<u>(437,058)</u>	<u>14,865</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

19 Purpose of restricted funds

Gerrick Rose Animal Charity

Funds received for the purpose of making specified capital improvements on the site, including the donkey barn and tea room. As such all funds carried forward are represented within the net book value of fixed assets.

Support Adoption for pets

Funds received for the purpose of acquiring a tractor and paddock sweeper for the charity. Funds carried forward are represented by the net book value of this equipment.

J Sainsburys

Funds received for the purposes of specified capital improvements on the site.
Funds carried forward are represented by the net book value of related improvements.
The remaining balance of funds is represented by funds held within the bank.

Equine Hospital

Funds received for the purposes of the equine hospital appeal in 2019.
Funds carried forward are represented by the net book value of the initial costs, which have been capitalised. The remaining balance of funds is represented by funds held within the bank.

20 Related party transactions

In 2021 a loan of £12,000 was made to Ms J Giles. These funds were provided, so that Ms J Giles could satisfy the personal mortgage, for the property upon which the charity is located. This was deemed to be in best interests of the charity, as without the satisfied charge, planning permission would not be granted for the proposed new site for the on-site equine hospital. No interest has been charged on this loan, nor are there any terms of repayment stipulated by the charity. The balance of this loan as at 31st August 2023 was still £12,000 and is included within Other Debtors (2022 £12,000)

Ms J Giles and Ms L Stephenson are the owners of the land upon which the charity operates. This land is leased to the charity free of charge.

The charity has taken advantage of the exemptions in FRS102, from disclosing transactions with its trading subsidiary, Flicka Tea & Gifts Ltd.

21 Controlling party

The charity is controlled by its trustees

THE FLICKA FOUNDATION

England & Wales - Charity number 1153858

Accounts

Registered Company Number: 08652312 (England and Wales)
Registered Charity Number: 1153858

**THE FLICKA FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022



THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

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THE FLICKA FOUNDATION**Registered Company Number: 08652312 (England and Wales)****Legal and Administrative Information****Trustees/Directors**

Ms Judy Giles

Ms Laurie Stephenson (Chair)

Ms Wendy Draper

Registered office

Penty Noweth Farm

Trenoweth Lane

Mabe Burnthouse

Penryn

Cornwall

TR10 9JB

Registered charity number

1153858

Accountant

Stephen Humphreys FCCA

SHMS Accountants Ltd

SHMS House

20 Little Park Farm Road

Fareham

Hampshire

PO15 5TD

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)



Report of the Trustees



Introduction

This is a report on behalf of the Trustees of The Flicka Foundation, covering a 12-month period from September 1 2021 to August 31st 2022.

The work of The Flicka Foundation rescuing and caring for neglected, abandoned and abused donkeys continues to be vital, with our charity still receiving constant requests to rescue donkeys and other equines in need. As predicted however, the extraordinary economic pressures resulting from the Covid-19 pandemic have presented further challenges to our work. The recession has caused our outgoings to increase dramatically, whilst many donors have been forced to withdraw their regular support due to their personal financial situations. We continue to rely on the income generated by visitors to our sanctuary and donations from members of the public as well as philanthropic and grant funding to enable us to provide the best possible life for the animals in our care. We also remain extremely grateful to those who remember The Flicka Foundation in their Will and help to secure the future of our work.

Organisational Structure

The Flicka Foundation has a board of Trustees who are legally responsible for all aspects of charity governance. The Trustees are permitted by law to make decisions for, and manage the charity as they see fit, provided their decisions are in the best interests of the charity. On a day to day basis, charity responsibilities are delegated to its Directors and staff in various departments including animal care, site maintenance, charity administration, public relations and development. Work is coordinated via staff and Trustee meetings.

Structure, Governance and Management

Governing Document

The Flicka Foundation is a registered charity in England and Wales (charity number 1153858) and takes the form of a company limited by guarantee governed by its Memorandum and Articles of Association. It was incorporated on 15th August 2013 and registered as a charity on 18 September 2013.

In collaboration with the Trustees and departmental managers, The Flicka Foundation's Directors have developed and maintain a risk management strategy, which comprises annual reviews of the risks the charity may face and the implementation of approaches to mitigate any such risks. The identified risks include the below.

Trustees

The Flicka Foundation Directors are also charity trustees for the purposes of charity law. Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Flicka Foundation seeks to have a wide skill base, relevant to the charity, amongst its trustees (to include skills and/or experience in charity development, charity law, business management, managing finances, human resources, education, animal welfare, caring for equines and animal sanctuary governance)

Trustee induction and training

Upon invitation onto the trustee board and acceptance of the position, all new trustees are sent the Charity Commission's guide "The Essential Trustee". In addition to this, they receive information specific to our charity; including their obligations, documents relating to our operational framework (including the Memorandum and Articles), the charity's current financial position as set out in the latest prepared accounts and future plans and objectives via a 3-year strategic plan. Additionally, new trustees are invited and encouraged to spend time at the sanctuary working alongside the team to familiarise themselves with The Flicka Foundation's day to day work.

Risk Management

In collaboration with the Trustees and departmental managers, The Flicka Foundation's Directors have developed and maintain a risk management strategy, which comprises annual reviews of the risks the charity may face and the implementation of approaches to mitigate any such risks. The identified risks include the below.

Health and Safety

Protocols and procedures are in place to ensure compliance with health and safety for staff, volunteers and visitors to the sanctuary. Staff members are trained in basic first aid to create a safety conscious team and minimise the number of accidents and injuries.

Financial Sustainability

Whilst reserves are maintained to protect against significant reduction in income, this remains a key concern. Any shortfall in visitor numbers, grant funding or legacy income streams would likely result in a reduced ability to maintain a sanctuary for rescued equines, to rescue others in need or develop new projects. A strategic plan is in place to plan for the diversification of funding streams.

Data Protection

We are aware of data protection regulations and subsequent risks across all of our fundraising and donkey rehoming activities. The Flicka Foundation is GDPR compliant and we continually review our operations to ensure compliance and our concern for supporter data.

Animal Escape

Our sanctuary site, its internal fencing and external boundaries are subject to constant monitoring in order that appropriate maintenance and improvement can be carried out as and when needed. Our sanctuary is Accredited by the Global Federation of Animal Sanctuaries and protocols are in place to mitigate the possibility of animals entering areas reserved for visitors or leaving the site.

Loss of local reputation

The Flicka Foundation is well known within the local community due to our decades of work for equines and opening our gates to visitors free of charge to allow them to gain an insight into our work. Reputational damage could negatively affect our fundraising income, so we manage supporter communications carefully and maintain a strong presence in our local area by organising community visits to schools and care homes, as well as attending various events and writing and sending out media releases.

Objectives and Activities

Objectives

The Charity's objectives (as defined in the Memorandum of Association) are:

- To promote humane behaviour towards animals, in particular (without prejudice to the foregoing) donkeys and other equines, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment or poor circumstances or ill usage and to educate the public in matters pertaining to the prevention of cruelty and suffering among animals and animal welfare in general
- The prevention of cruelty and suffering among animals
- To provide therapeutic activities for disadvantaged and/or disabled children and adults designed to improve their conditions of life by through interaction with rescued donkeys and ponies

Activities

- Rescuing donkeys from situations of abuse, neglect or abandonment and providing them with necessary veterinary care and attention, appropriate rehabilitation and lifelong sanctuary or approved foster home care.
- Facilitating disabled people, wheelchair users and people with mental health conditions, as well as people who are disadvantaged, terminally ill or recuperating from illness to have interaction with donkeys for therapeutic purposes.
- Offering and facilitating educational tours and talks for students, community groups on and off-site

The activities and strategies employed in order to meet the objectives include the following:

- * Offering a home for life and the highest possible standard of care and welfare to the donkeys, ponies and horses living at our sanctuary and in approved foster homes.
- * Continuing to rescue more donkeys in need and striving to find homes for those we cannot rehome.
- * Offering donkey therapy sessions to members of the public from all walks of life.
- * Educating the public on issues of animal welfare through onsite talks and educational visits to schools, universities and community groups
- * Supporting private individuals and other equine organisations, both in the UK and overseas, by offering advice and expertise on equine care and welfare.

Public benefit

The activities carried out for the public benefit, as required by the Charity Commission include:

a) The advancement of education

* The Flicka Foundation's educational activities incorporate the definitions of education as required by the Charity Commission below:

* Formal education (schools, universities and colleges)

* Training (with staff, volunteers and interns)

* The development of individual capabilities, competences, skills and understanding (with staff, volunteers and interns)

* Providing information in a way that increases the knowledge and abilities of those being educated (through various methods appropriate to age and skill level)

* Increasing public learning and knowledge about a particular subject

b) The advancement of animal welfare includes any activity directed towards the prevention or suppression of cruelty towards, or suffering by, animals. Principles of public benefit identified include:

People in poverty must not be excluded from the opportunity to benefit.

The Flicka Foundation's sanctuary is open year-round and is a free entry site. Educational talks and tours are also offered free-of-charge or on a donation only basis for a wide variety of educational establishments and community groups. The charity's website also offers an insight into its work and topics relating to equine care and animal welfare.

Achievements and Performance

Overview

By late summer 2021, when the initial Covid-19 emergency had passed and normal life resumed, we were once again welcoming many visitors to our sanctuary. This was positive for income generation, but the extraordinary economic pressures that followed have presented us with further challenges. We have had many regular donors cancel their monthly Direct Debit donations to our charity with the apologetic explanation that they can simply no longer afford to give. Businesses have found themselves in a similar position and are just not able to donate goods in kind or offer the same discounts they were previously able to. Many trust funds understandably decided to focus their efforts on frontline Covid-19 support, but that has made grant funding more difficult to access. We hope this will resolve in time, as this is an invaluable funding source for us.

GFAS Accreditation



We received a special award in February 2022 when the Global Federation of Animal Sanctuaries accredited our sanctuary for its high standards of care and welfare. Overseeing dozens of animal sanctuaries worldwide, the Global Federation of Animal Sanctuaries (GFAS) is a well respected international governing body. Formed in 2007 by globally recognised animal protection professionals, its mission is to improve the quality of care for animals requiring sanctuary and only facilities that meet the organisation's high standards of animal care, sanctuary operations and charity administration are approved for Accreditation. With only one other animal sanctuary in the whole of Europe having earned this high level award and our charity now being the first Accredited equine sanctuary in Europe, we were absolutely delighted with the result. As an animal sanctuary, we do tend to follow our hearts; our morals and compassion tell us we are doing the best we possibly can, but to have a professional body also tell us we're doing things right is rewarding and encouraging. Daryl Tropea, GFAS Program Director-Equine said: "We are very proud to announce the Accreditation of The Flicka Foundation Donkey Sanctuary. In addition to providing excellent care for these special equines, The Flicka Foundation implements the full range of nonprofit management best practices, and clearly is a model sanctuary for others to follow."

New Patron



We had a surprise visit from the fabulous Dame Judi Dench in the summer of 2022. We were absolutely thrilled when Judi visited our sanctuary with her partner, David Mills MBE, and we were even more delighted when she agreed to be one of our Patrons. Judi fell in love with Lolita, one of our baudet du poitou donkeys and has since virtually adopted her. Having none other than Dame Judi Dench agree to offer her patronage for the donkeys was such a fabulous boost for us, especially at what continues to be a very difficult time for charity fundraising.

The economic climate is worrying, but we are still being inundated with requests to help more donkeys in desperate need, so it is just wonderful to have her support and we hope to welcome her back to our sanctuary in the not-too-distant future.

Filming at the Sanctuary

In September 2021 we had a crew from Palm Tree Films doing some filming on site. Film Director Robbie Moffatt and his camera person came to our sanctuary, whilst Mairi Sutherland, the Producer, orchestrated things from afar. Robbie and his team have created countless films and now direct their focus on animal welfare around the globe. One of Robbie's critically acclaimed films was "Walking with Elephants" and early indications are that this project will be called "The Burden of the Little Donkey". The film will be focused on the distressing plight of the donkey, so Laurie and Judy were interviewed at length about the sanctuary and our rescued donkeys.

On-site Projects

Gift Shop



We were able to add a large extension to our Gift Cabin in time for the busy season of 2022. All proceeds from our on-site gift shop go towards caring for our rescued donkeys and our efforts to reach others in desperate need of our help, so we wanted to be able to offer a larger space for visitors and local supporters to come along and browse in the hopes it will allow us to raise more funds. The Gift Shop also now offers much-needed extra storage space and means we can expand our catalogue of donkey merchandise on offer.

Willow's Barn

We also completed a conversion of “Willow's Barn” in spring 2022. The old stables were removed to create one big, donkey-friendly, open space. It now has specially-made, large windows that we can open and close depending on the weather, so it is much lighter than it previously was. Importantly, for our elderly and special care donkeys, we are also able to control the temperature inside the barn more efficiently; keeping it cool in summer and warm in winter.

Other Improvements

We're constantly working hard to improve the sanctuary for the donkeys, as well as visitors and staff and some much-needed landscaping work on our muck-heap area by the end of 2021 has made a huge difference to our daily routines. Our trucks no longer get stuck in the mud,



we can fit more manure in one place and it is built on a slant to allow water to drain, creating a much more efficient system, which can also be emptied throughout winter. Flicka's donkeys and horses produce around 600 tonnes of manure each year (an average of 6 tonnes per equine!), so it's a vitally important area of our sanctuary. Paddock fencing and a number of field shelters were also fixed and replaced and new hard-standing areas installed for the donkeys in the 12 months between September 1st 2021 to August 31st 2022.

Open Days



Our very first Winter Fayre to raise funds for the donkeys took place on the 11th December. It was a great success and many visitors came along to do their Christmas shopping, have lunch in our Tea Room and join in with the family activities and crafts on offer. We were once again able to host our ever-popular Christmas Carol Concerts and Mother's Day Open Day after a hiatus due to the Covid-19 lockdowns. Our special open days raise vital funds towards our work and, going forward, we are hoping to organise and host more of these at our sanctuary throughout the year.



Donkeys

Losses

An inevitable part of rescue and sanctuary care is losing members of our Flicka Family and this is always very sad no matter how long they have been with us. In November 2021, we were finally able to rescue a very small, grey jenny named Myrtle. She was young and so sweet and gentle, but when she arrived it was clear she was in a very poor state of health. We rushed her straight to the veterinary hospital so that she could receive emergency specialised care, but, devastatingly, we weren't able to save her. We didn't need to mention her here, but we wanted to share her story, as Myrtle touched our hearts even though we only knew her for a matter of hours.

Due to the nature of sanctuary and rescue work we will always have aged animals and those with chronic and acute health issues. In many cases, our sanctuary offers hospice care, for however long or short that may be, but losing individuals of any age from our Flicka Family is always utterly heartbreaking.

Rescues

We have taken in yet more donkeys rescued from situations of neglect or relinquished into our care when their owners could no longer keep them. With limited space at our sanctuary, our donkey fostering scheme continues to be vital; allowing us to place donkeys into appropriate, well-suited private homes, which frees up space to enable us to continue to rescue others who need help. Our fostering scheme also allows us to focus on those individuals with special medical or other needs, for whom lifelong sanctuary care is necessary. We continue to home-check for potential foster homes and in 2021/2022 many donkeys were successfully relocated to their new homes.

We rescued 28 donkeys in the 12 months from September 1st 2021

September 2021 saw the arrival of Bonnie, Bunty and Maria. When we received worrying video footage of a lame donkey being ridden, we knew we had to do something to help. Bonnie was very scared, had severe sunburn all over her face, was barely able to walk and was seriously underweight. Her friend Bunty was also terrified. Maria, who had been housed alone for a long time, arrived a week later and helped bring Bonnie and Bunty out of their shells. They have now bonded as a trio and are doing really well!



Topaz, Wispa, Wilfred and Taffy arrived in October 2021. They were all malnourished, riddled with parasites and had terrible feet and teeth. Horrifyingly, Topaz was around 100 kg underweight, but she and her friends received the care and treatment they desperately needed and they are now safe and happy in a lovely foster home. Myrtle, Hector and Mavis were rescued in November. Hector had a nasty infection from an amateur gelding operation, Mavis was in very poor body condition and, devastatingly, Myrtle didn't survive.

Ivar and Rosebud arrived on the 29th November 2021 and, as is the story we tell all too often, their lives had not been happy or healthy ones. We are delighted that Ivar has joined Clarence and Casper for a new life in a wonderful foster home, but we are still unsure if Rosebud will be a long-term resident or will find her forever home outside of our sanctuary,



as she remains under health assessment. It's always sad to see the extensive veterinary care so many of our donkeys require when they arrive, but we are hopeful that Rosebud will thrive now. She is currently living with Juliet, Hettie and Lolita - they get along really well and play together a lot.

Pretty young Juliet arrived on the 13th December. She had found herself taken from her mother at just 5 months old to be sold at market before being loaded onto a lorry and shipped across the water to be sold at another market for breeding or meat. Juliet arrived in a shocking condition, severely malnourished and is only just now starting to gain some weight. She also had very long, overgrown feet and kept her tail clamped down through fear. Juliet has now begun to turn a corner and we see glimmers of a cheeky personality emerging as her confidence grows daily. She is such a sweet young soul who has suffered so much in her short life, but she looks to the other jennies for her mother-comfort and spends a lot of time with Rosebud. We think she will grow into quite a big stunning girl and we're sure she will become more trusting and friendly with the passing of time.

Another two boys destined for the meat market also arrived at Flicka, with overgrown, deformed feet, bacterial skin infections, lice, painful teeth and dirty matted coats that hid ribs showing through. After weeks of rehabilitation, feet, teeth, blood screening and assessment. Clarence and Caspar joined Ivar to travel to their new foster home in early spring and they have all settled in wonderfully. They are playful happy boys and Ivar particularly enjoys all the love and one-to-one attention he is getting!

2022 got off to a busy start, with 9 donkeys rescued in January! We initially rescued Tulip and her foal Trixie, along with Marigold and her foal Milly. Jasmine and her son Jacob followed, along with Frieda, Elsa and Hettie from a terribly sad situation. They were all very scared and required urgent veterinary care. Hettie remains at our sanctuary, but we are happy to report that the others are all now living in wonderful foster homes, enjoying lives of luxury as all donkeys should!

We brought Heather to our sanctuary in February; a little senior lady who hadn't known the world beyond the safety of her paddock and the love of her human who had sadly passed away after over twenty years together. She was introduced to our Twilight Herd, four other senior ladies, but was still clearly worried and anxious, looking for human companionship. Luckily, Sue (one of our team here at Flicka) fell utterly in love with Heather and it soon became mutual! Sue has already fostered Applejack and Arthur and asked us if Heather could come and live with her with a paddock, stable and sand area all to herself, within sight of the boys in case she wanted to chat to donkeys. There was no question, this seemed the perfect answer for Heather's happiness and she has since settled in wonderfully!

Dusty, another dear little donkey like Heather, also arrived. Dusty only spent a short time with us, as she struggled to bond with any of our existing resident donkeys and just wasn't as happy at the sanctuary as we knew she could be. We found the perfect solution for Dusty in the form of a brilliant foster home with another donkey who had just lost her companion and was unsurprisingly lost and lonely. Dusty's new human tells us they are both very happy donkeys now and it's like Dusty has always lived there - now that's what we call a happy ending!



Back in May 2013, we became involved in a sad and lengthy welfare case during which the first two donkeys rescued were Polly and Heather. Over the course of the next four years we managed to save six more donkeys, all quite likely related to one another. Polly, Heather, Olive, Pansy, Diane, Esmie, Tilly and Pippin (who became Flo) all eventually moved to a wonderful foster home together, but after almost eight years, their human foster family had to ask us to take them back into sanctuary care. It was tough for everyone; our wonderful foster carers were heartbroken and it was difficult for us to orchestrate fitting eight donkeys back into an already full sanctuary, but we have managed so far and we're hopeful there may be another home just around the corner...

An emergency appeal helped us raise the funds to save Chalky from an appalling situation in March 2022. He was found all alone and unable to stand properly, lying in a muddy field. Shockingly, we were told he had been neglected there for years, but we were able to move quickly and get Chalky to our sanctuary where he could begin his journey of recovery from the years of neglect he had endured. He is now a different donkey and such a lovely boy.

We were delighted when we were asked to be Lolita's guardians in April! She came to us from a well respected breeding-programme for the conservation of the rare Baudet de Poitou donkey breed. Lolita is a wonderful ambassador for her unique breed and it's an honour to have her as part of our sanctuary family!



We rescued Iris and Lily from a devastating situation in August. Lily had been torn from her mother to be sold at market and Iris was discovered tied to the back of a truck, understandably highly distressed at being separated from her. We are so pleased we were able to save them from this horrible fate. They are now safe and well at a foster home and will be allowed to spend the rest of their lives together in safety and peace.

Ongoing Sanctuary Care

Just as per our report for 2020/2021, vet visits continue to be frequent and veterinary hospital attendances continue with regularity, partly due to an ageing population and donkeys who arrive as a result of cruelty and neglect. Neglect can manifest itself years later and it can have ongoing and catastrophic consequences, meaning our vet bills are extremely and increasingly high.

Staffing

The charity's expenditure on staff wages has continued to rise to cover the extra workload caused by an increasing number of animals at our sanctuary who need constant care. The workload for supporter and visitor relations has also increased as we gain a bigger profile. More staff are always needed, but the charity turnover is currently not high enough to facilitate any more regular wage payments, particularly in line with the upcoming new National Living and Minimum Wage rates.

Visitors



We had many lovely visitors through our gates during the summer holidays in 2022. We are always so happy to share our work with visitors and we rely heavily on people coming to see the donkeys and leaving generous donations to continue our charity's work for them. As a relatively small working sanctuary however, our site does only have limited visitor capacity and this needs to be taken into consideration when promoting the sanctuary to potential visitors.

In addition to this, we do not charge an entrance fee, so it is important that our ongoing efforts are focussed on increasing visitor donations and on-site spend, as well as promoting our Adopt a Donkey scheme.

Finances

Overview

2021/2022 showed an approximate 25% increase in virtual adoption donations via our Adopt a Donkey scheme, but there has been an unprecedented number of cancelled Direct Debit donations, as many donors have been forced to withdraw their regular support due to their personal financial situations. Donations have decreased by around 20% from the previous year.

The Gift Shop and Tea Bray'k tea room have been performing well, with increased stock and sales for our on-site Gift Shop and the Online Shop continuing to be particularly successful over the Christmas period.

Vet fees continue to rise, as do farrier, dentist and direct animal care costs. With an ageing population and new rescues who require urgent veterinary intervention and investigation, these are costs we cannot control and they will undoubtedly continue to rise, not only with direct inflation, but the frequency of need.

Legacy Income

Legacy income was significantly down this year, from £184,525 to £34,202. Although legacies represent somewhat of an unknown entity when it comes to predicting and setting targets for fundraising income, we recognise that we could be doing more to promote legacy giving and we aim to create a Legacy Action Plan to focus on this.



Reserves

The Flicka Foundation has, at any one time, around 100 donkeys on site and around 15 – 20 horses and ponies. This does not include an additional 60 donkeys in the care of foster homes in and around the southwest and further afield. It is therefore prudent to maintain a minimum reserve of £500,000 to allow between 12 to 18 months running costs. The trustees consider this to be very conservative when dealing with live animals and the time, effort and finances involved to seek alternative arrangements for their care and welfare if the “worst case scenario” were to arise.

The Future

Despite forward planning, national and global issues are likely to continue to have a considerable negative impact on charity finances, but we remain committed to our aims and objectives.

There has still been limited activity relating to our plans for an onsite veterinary hospital. Although we have restricted funds of approximately £120,000, we cannot begin construction until new 3-phase electricity has been brought onto site. There has been significant delay with the Southwest Electricity board due to a protracted wait for land owners to sign and return documents to allow access to land for overhead/underground cables. Another setback has been a legal constraint that only allows access to the necessary land after a certain time of the year. At the time of writing this report, September 2022 is the earliest progress will be made, despite our charity having already paid £16,000 for the work to be carried out. Due to this, we may have to apply for an extension to the planning consent we have already gained.

Whilst we will move forward with caution and careful management of expenditure, we will continue to use our resources and supporter donations to offer our resident equines the highest standards of care and welfare, as well as striving to rescue other individuals who desperately need our help.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Flicka Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

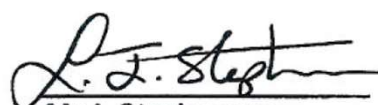
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

"The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on June 30th 2022 and signed on its behalf by:


Ms J Giles
Ms L Stephenson

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Independent Examiner's Report

Independent examiner's report to the trustees of The Flicka Foundation

I report on the accounts of the charity for the year ended 31 August 2022, set out on pages 2 to 32.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011(the Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accounts.

Independent examiners statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Stephen Humphreys FCCA



SHMS Accountants Limited
SHMS House
20 Little Park Farm Road
Fareham
Hampshire
PO15 5TD

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Statement of Financial Activities

For the year ended 31 August 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Notes	£	£	£	£
Incoming resources					
Voluntary Income	2	451,900	-	451,900	641,037
Other trading activities	3	-	-	-	66,587
Investment Income	4	23	-	23	-
Total incoming resources		451,923	-	451,923	707,624
Resources expended					
Costs of raising funds					
Other trading activities	5	-	-	-	62,854
Charitable Activities					
Charitable activities	6	429,432	7,626	437,058	420,063
Total resources expended		429,432	7,626	437,058	482,917
Net incoming resources		22,491	(7,626)	14,865	224,707
Reconciliation of funds					
Total funds brought forward		2,409,381	123,474	2,532,855	2,308,148
Total funds carried forward		<u>2,431,872</u>	<u>115,848</u>	<u>2,547,720</u>	<u>2,532,855</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Statement of Financial Position

As at 31 August 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total Funds	Total Funds
	Notes	Funds	Funds		
		£	£	£	£
Fixed assets					
Tangible assets	13	685,846	85,114	770,960	462,158
Investments	14	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		<u>685,847</u>	<u>85,114</u>	<u>770,961</u>	<u>462,159</u>
Current assets					
Stocks	18	-	-	-	5,287
Debtors	19	131,965	-	131,965	268,668
Cash at bank and in hand		<u>1,636,337</u>	<u>30,733</u>	<u>1,667,070</u>	<u>1,842,803</u>
		<u>1,768,302</u>	<u>30,733</u>	<u>1,799,035</u>	<u>2,116,758</u>
Current Liabilities					
Creditors: due within one year	20	<u>22,276</u>	<u>-</u>	<u>22,276</u>	<u>46,061</u>
Net current assets		<u>1,746,026</u>	<u>30,733</u>	<u>1,776,759</u>	<u>2,070,697</u>
Total assets less current liabilities		<u>2,431,873</u>	<u>115,847</u>	<u>2,547,720</u>	<u>2,532,856</u>
Net assets		<u><u>2,431,873</u></u>	<u><u>115,847</u></u>	<u><u>2,547,720</u></u>	<u><u>2,532,856</u></u>
Funds	21			2022	2021
				£	£
Unrestricted funds				2,431,872	2,409,382
Restricted funds				<u>115,848</u>	<u>123,474</u>
Total Funds				<u><u>2,547,720</u></u>	<u><u>2,532,856</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

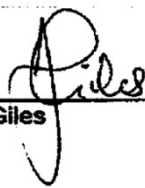
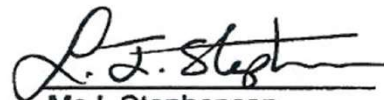
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair value of the state of affairs of the charitable company as the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirement of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 30 June 2023 and were signed on its behalf by:


Ms J Giles
Ms L Stephenson

THE FLICKA FOUNDATION**Registered Company Number: 08652312 (England and Wales)****Statement of Cash flows****For the year ended 31 August 2022**

	2022	2021
	£	£
Operating activities		
Net incoming resources	14,865	224,707
Adjustments for:		
Depreciation charges	51,607	39,358
(Profit)/Loss on disposal of fixed assets	-	(203)
Interest received	(23)	-
(Increase)/Decrease in stocks	5,287	(93)
(Increase)/Decrease in debtors	136,703	340,130
Increase/(Decrease) in creditors	(23,785)	18,403
Net cash from continuing operations	184,654	622,302
Investing Activities		
Purchase of tangible fixed assets	(360,410)	(198,468)
Disposal of tangible fixed assets	-	10,050
Interest received	23	-
Net cash from investing activities	(360,387)	(188,418)
Net cash increase for the period	(175,733)	433,884
At the beginning of the reporting period		
Cash in hand	4,662	141
Cash at bank	1,838,141	1,408,778
	1,667,070	1,842,803
At the end of the reporting period.	1,667,070	1,842,803

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

1 Accounting policies

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS102. 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 Financial Reporting Standard applicable in the UK and republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Further explanation of the nature and purposes of each fund is included in the notes of the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% - 5% Straight Line
Plant and equipment etc.	25% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Taxation

The charity is exempt from corporation tax on its charitable activities, however, a current tax liability is recognised for the tax payable on the profit arising on trading activities of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Financial Instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Investments in Subsidiaries

Investments in subsidiaries are at cost.

2	Voluntary Income	2022	2021
		£	£
	Adopt a donkey scheme	149,872	119,047
	Donations	229,081	282,706
	Donation from trading subsidiary	5,730	-
	Gift Aid	32,880	31,484
	Grants (Including government grants)	135	23,269
	Legacies	34,202	184,525
	Other Incoming Resources	-	6
		<u>451,900</u>	<u>641,037</u>

No restricted funds were received in 2022. In 2021 £19,269 of restricted funds were received, in respect of the Coronavirus Job Retention Scheme.

3	Other trading activities	2022	2021
		£	£
	Gift Shop	-	32,732
	Tea Room	-	27,974
	Other income (including government grants)	-	5,881
		<u>-</u>	<u>66,587</u>

From 1st September 2021, all trading activities were undertaken by the charity's trading subsidiary, Flicka Tea & Gifts Ltd. In 2021, £5,881 of restricted funds were received, in respect of the Coronavirus Job Retention Scheme.

4	Investment Income	2022	2021
		£	£
	Interest receivable	23	-
		<u>23</u>	<u>-</u>

All income from investments was attributable to unrestricted funds in 2022 and 2021.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

5 Cost of Raising Funds	2022	2021
	£	£
Other trading activities		
Accountancy	-	990
Audit fees	-	-
Bank and credit card charges	-	863
Cleaning	-	465
Computer costs	-	123
Cost of sales - Direct labour	-	20,569
Cost of sales - Increase/decrease in stocks	-	(94)
Cost of sales - Purchases	-	26,438
Equipment	-	4,957
Insurance	-	615
Legal and professional	-	431
Light and heat	-	1,113
Rates and water	-	544
Repairs and maintenance	-	4,373
Sundry expenses	-	472
Telephone and internet	-	119
Other trading activities - taxation prior year adjustment	-	-
Other trading activities - taxation current year	-	876
	<u>-</u>	<u>62,854</u>

From 1st September 2021, all trading activities were undertaken by the charity's trading subsidiary, Flicka Tea & Gifts Ltd.

6 Charitable activity costs	2022	2021
	£	£
Direct costs	423,396	409,828
Support costs (Note 7)	13,662	10,235
	<u>437,058</u>	<u>420,063</u>

7 Support costs	2022	2021
	£	£
Finance		
Bank and credit card charges	5,024	6,753
Governance costs		
Accountancy	7,580	2,412
Wages and salaries	1,058	1,070
	<u>13,662</u>	<u>10,235</u>

8 Net income/(expenditure)	2022	2021
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation	51,607	39,358
Profit/loss on disposal	-	(203)
	<u>51,607</u>	<u>39,155</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

9 Trustees' remuneration and benefits

Trustee's salaries of £21,163 (2021 - £21,400) are included within staff costs.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor the year ended 2021.

10 Staff costs

Number of employees	2022	2021
The average number of employees during the year was:	15	17
	<u>15</u>	<u>17</u>
Employment costs	2022	2021
	£	£
Wages and salaries	147,162	177,911
Pension costs	1,999	1,844
	<u>149,161</u>	<u>179,755</u>

There were no employees whose annual remuneration was £60,000 or more.

The total employment benefits including employer pension contributions of the key management personnel were £52,604. (2021 - £39,668). Key management personnel comprises of 4 staff.

- * Judy Giles - Director
- * Laurie Stephenson - Director
- * Claire Turnbull - Development Manager
- * Fiona Morcom - Donkey Foster Welfare Manager

11 Retirement benefit scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Pension costs	2022	2021
	£	£
Employer's pension cost	1,999	1,844
	<u>1,999</u>	<u>1,844</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

12 Comparatives for the statement of financial activities

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming resources				
Voluntary Income	621,768	19,269	641,037	1,680,596
Other trading activities	60,706	5,881	66,587	35,528
Investment Income	-	-	-	654
Total incoming resources	682,474	25,150	707,624	1,716,778
Resources expended				
Costs of raising funds				
Other trading activities	56,973	5,881	62,854	54,067
Charitable Activities				
Charitable activities	388,488	31,575	420,063	348,100
Total resources expended	445,461	37,456	482,917	402,167
Net Incoming resources	237,013	(12,306)	224,707	1,314,611
Reconciliation of funds				
Total funds brought forward	2,172,369	135,779	2,308,148	993,537
Total funds carried forward	<u>2,409,382</u>	<u>123,473</u>	<u>2,532,855</u>	<u>2,308,148</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements**13 Tangible fixed assets**

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2021	415,286	155,169	79,980	650,435
Additions	340,453	6,899	13,058	360,410
Disposals	-	-	-	-
At 31 August 2022	<u>755,739</u>	<u>162,068</u>	<u>93,038</u>	<u>1,010,845</u>
Depreciation				
At 1 September 2021	65,005	86,439	36,833	188,277
Charge for the year	22,136	18,189	11,283	51,608
On disposals	-	-	-	-
At 31 August 2022	<u>87,141</u>	<u>104,628</u>	<u>48,116</u>	<u>239,885</u>
Net book value				
At 31 August 2022	<u>668,598</u>	<u>57,440</u>	<u>44,922</u>	<u>770,960</u>
At 31 August 2021	<u>350,281</u>	<u>68,730</u>	<u>43,147</u>	<u>462,158</u>

14 Investments

	Investments in subsidiary undertakings £
Cost	
At 1 September 2021	1
Additions	-
Revaluation	-
At 31 August 2022	<u>1</u>

The charity's investment is in respect of its wholly owned subsidiary, Flicka Tea & Gifts Ltd, a company which operates trading activities for the charity, by operating a tea room and gift shop. Flicka Tea & Gifts Ltd is a company registered in England. The Flicka Foundation hold 100% of the share capital of Flicka Tea & Gifts Ltd.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

15 Subsidiary undertaking

The charity owns the whole of the issued share capital of Flicka Tea & Gifts Ltd, a company registered in England. The company number is 13381809. The registered office address is Penty Noweth Farm Trenoweth Lane, Mabe Burnthouse, Penryn, Cornwall, TR10 9JB.

The subsidiary is used for non-primary purpose trading activities, in the form of operating a gift shop and tea room. The trading subsidiary commenced trading activities on 1st September 2021. All available profits are distributed to the charity.

Summary of subsidiary results	2022 £	2021 £
Turnover	119,635	-
Cost of sales	(53,473)	-
Gross profit	66,162	-
Administrative expenses	(60,432)	-
Other operating income (inc. government grants)	-	-
Profit on ordinary activities	5,730	-
Deed of covenant to parent undertaking	(5,730)	-
Profit for the financial year	-	-
The aggregate of assets, liabilities and funds was:		
Assets	37,791	1
Liabilities	(37,790)	
Funds	<u>1</u>	<u>1</u>

Amounts owed to/from parent undertaking are shown in note 19

16 Analysis of restricted fixed assets

The following are included within the total fixed assets, but are form part of the restricted funds.

	Restricted land and buildings £	Restricted plant and machinery £	Total restricted fixed assets £
Cost			
At 1 September 2021	129,925	11,960	141,885
Disposals	-	-	-
At 31 August 2022	<u>129,925</u>	<u>11,960</u>	<u>141,885</u>
Depreciation			
At 1 September 2021	41,703	7,442	49,145
Charge for the year	6,496	1,130	7,626
On disposals	-	-	-
At 31 August 2022	<u>48,199</u>	<u>8,572</u>	<u>56,771</u>
Net book value			
At 31 August 2022	<u>81,726</u>	<u>3,388</u>	<u>85,114</u>
At 31 August 2021	<u>88,222</u>	<u>4,518</u>	<u>92,740</u>

THE FLICKA FOUNDATION**Registered Company Number: 08652312 (England and Wales)****Notes to the Financial Statements****17 Analysis of restricted cash and cash equivalents**

	2022 £	2021 £
Cash at bank and in hand	30,733	30,733
	<u>30,733</u>	<u>30,733</u>

18 Stocks

	2022 £	2021 £
Stocks held for other trading activities	-	5,287
	<u>-</u>	<u>5,287</u>

Stocks held for trading were held by the trading subsidiary in 2022.

19 Debtors: amount falling due within one year

	2022 £	2021 £
Legacies receivable	63,950	235,423
Amounts due from group undertakings	31,069	-
Other debtors	30,682	29,791
Prepaid expenses	6,264	3,454
	<u>131,965</u>	<u>268,668</u>

20 Creditors: amounts falling due within one year

	2022 £	2021 £
Accrued expenses	4,768	2,146
Other taxes and social security	995	14,279
Trade creditors	16,513	29,636
	<u>22,276</u>	<u>46,061</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

21 Movement in funds

	At 01/09/2021	Net movement in funds	Transfers between funds	At 31/08/2022
	£	£	£	£
Unrestricted funds				
General	2,289,382	22,491	-	2,311,873
Equine Hospital	120,000	-	-	120,000
	<u>2,409,382</u>	<u>22,491</u>	<u>-</u>	<u>2,431,873</u>
Restricted funds				
Gerrick Rose Animal Charity	88,222	(6,496)	-	81,726
Support Adoption for pets	2,936	(734)	-	2,202
J Sainsburys	2,316	(396)	-	1,920
Equine Hospital	30,000	-	-	30,000
	<u>123,474</u>	<u>(7,626)</u>	<u>-</u>	<u>115,848</u>
Total Funds	<u>2,532,856</u>	<u>14,865</u>	<u>-</u>	<u>2,547,721</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General	451,923	(429,432)	22,491
Equine Hospital	-	-	-
	<u>451,923</u>	<u>(429,432)</u>	<u>22,491</u>
Restricted funds			
Gerrick Rose Animal Charity	-	(6,496)	(6,496)
Support Adoption for pets	-	(734)	(734)
J Sainsburys	-	(396)	(396)
Equine Hospital	-	-	-
	<u>-</u>	<u>(7,626)</u>	<u>(7,626)</u>
Total Funds	<u>451,923</u>	<u>(437,058)</u>	<u>14,865</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Comparatives for movement in funds

	At 01/09/2020	Net movement in funds	Transfers between funds	At 31/08/2021
	£	£	£	£
Unrestricted funds				
General	2,052,369	237,013	-	2,289,382
Equine Hospital	120,000	-	-	120,000
	<u>2,172,369</u>	<u>237,013</u>	<u>-</u>	<u>2,409,382</u>
Restricted funds				
Gerrick Rose Animal Charity	94,718	(6,496)	-	88,222
Support Adoption for pets	8,218	(5,282)	-	2,936
J Sainsburys	2,843	(527)	-	2,316
Equine Hospital	30,000	-	-	30,000
Coronavirus Job Retention Scheme	-	-	-	-
	<u>135,779</u>	<u>(12,305)</u>	<u>-</u>	<u>123,474</u>
Total Funds	<u>2,308,148</u>	<u>224,708</u>	<u>-</u>	<u>2,532,856</u>

Net movement in funds, included in the above are as follows:

	Incoming £	Resources £	Movement £
Unrestricted funds			
General	682,474	(445,461)	237,013
Equine Hospital	-	-	-
	<u>682,474</u>	<u>(445,461)</u>	<u>237,013</u>
Restricted funds			
Gerrick Rose Animal Charity	-	(6,496)	(6,496)
Support Adoption for pets	-	(5,282)	(5,282)
J Sainsburys	-	(527)	(527)
Equine Hospital	-	-	-
Coronavirus Job Retention Scheme	25,150	(25,150)	-
	<u>25,150</u>	<u>(37,455)</u>	<u>(12,305)</u>
Total Funds	<u>707,624</u>	<u>(482,916)</u>	<u>224,708</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

22 Purpose of restricted funds

Gerrick Rose Animal Charity

Funds received for the purpose of making specified capital improvements on the site, including the donkey barn and tea room. As such all funds carried forward are represented within the net book value of fixed assets.

Support Adoption for pets

Funds received for the purpose of acquiring a tractor and paddock sweeper for the charity. Funds carried forward are represented by the net book value of this equipment.

J Sainsburys

Funds received for the purposes of specified capital improvements on the site.
Funds carried forward are represented by the net book value of related improvements.
The remaining balance of funds is represented by funds held within the bank.

Equine Hospital

Funds received for the purposes of the equine hospital appeal in 2019.
Funds carried forward are represented by the net book value of the initial costs, which have been capitalised. The remaining balance of funds is represented by funds held within the bank.

Coronavirus Job Retention Scheme

Being monies received from HMRC in relation to the Coronavirus Job Retention Scheme to reimburse staff costs during the covid-19 pandemic.

23 Related party transactions

In 2021 a loan of £12,000 was made to Ms J Giles. These funds were provided, so that Ms J Giles could satisfy the personal mortgage, for the property upon which the charity is located. This was deemed to be in best interests of the charity, as without the satisfied charge, planning permission would not be granted for the proposed new site for the on-site equine hospital. No interest has been charged on this loan, nor are there any terms of repayment stipulated by the charity. The balance of this loan as at 31st August 2022 was still £12,000 and is included within Other Debtors

Ms J Giles and Ms L Stephenson are the owners of the land upon which the charity operates. This land is leased to the charity free of charge.

The charity has taken advantage of the exemptions in FRS102, from disclosing transactions with its trading subsidiary, Flicka Tea & Gifts Ltd.

24 Controlling party

The charity is controlled by its trustees

THE FLICKA FOUNDATION

England & Wales - Charity number 1153858

Accounts

Registered Company Number: 08652312 (England and Wales)
Registered Charity Number: 1153858

**THE FLICKA FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021



THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

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THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Legal and Administrative Information

Trustees/Directors

Ms Judy Giles
Ms Donna Watson
Ms Laurie Stephenson
Ms Kerry Taylor
Ms Wendy Draper

Registered office

Penty Noweth Farm
Trenoweth Lane
Mabe Burnthouse
Penryn
Cornwall
TR10 9JB

Registered charity number

1153858

Accountant

Stephen Humphreys FCCA
SHMS Accountants Ltd
SHMS House
20 Little Park Farm Road
Fareham
Hampshire
PO15 5TD

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Report of the Trustees



Introduction

This is a report on behalf of the Trustees of The Flicka Foundation, covering a 12-month period from September 1st 2020 to August 31st 2021.

The work of The Flicka Foundation rescuing and caring for neglected, abandoned and abused donkeys continues to be vital, with our charity receiving more requests than ever to rescue donkeys in desperate need. As was the case for so many other charities and non-profit organisations however, we have had a difficult couple of years due to the ongoing global Covid-19 pandemic. We were forced to remain closed to visitors for the majority of this financial year and many trust funds diverted their support to frontline Covid-19 efforts, which had serious financial implications. Our wonderful supporters were a huge asset to our financial stability during this time however.

We continue to rely on visitors, public donations and grant funding to enable us to care for the animals at our sanctuary and we remain extremely grateful to our dedicated supporters and to those who remember The Flicka Foundation in their Will. Our legacy income is also crucial to enable us to continue our work for donkeys.

Organisational Structure

The Flicka Foundation has a board of Trustees who are legally responsible for all aspects of charity governance. The Trustees are permitted by law to make decisions for, and manage the charity as they see fit, provided their decisions are in the best interests of the charity. On a day-to-day basis, charity responsibilities are delegated to its Directors and staff in various departments including animal care, charity administration, public relations and development. Work is coordinated via

Structure, Governance and Management

Governing Document

The Flicka Foundation is a registered charity in England and Wales (charity number 1153858) and takes the form of a company limited by guarantee governed by its Memorandum and Articles of Association. It was incorporated on 15th August 2013 and registered as a charity on 18 September 2013.

Trustees

The Flicka Foundation Directors are also charity trustees for the purposes of charity law. Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members of the trustee board give their time voluntarily and receive no benefits from the charity. The Flicka Foundation seeks to have a wide skill base, relevant to the charity, amongst its trustees (to include skills and/or experience in charity development, charity law, business management, managing finances, human resources, education, animal welfare, caring for equines and animal sanctuary governance)

Trustee induction and training

Upon invitation onto the trustee board and acceptance of the position, all new trustees are sent the Charity Commission's guide "The Essential Trustee". In addition to this, they receive information specific to our charity; including their obligations, documents relating to our operational framework (including the Memorandum and Articles), the charity's current financial position as set out in the latest prepared accounts and future plans and objectives via a 3-year strategic plan. Additionally, new trustees are invited and encouraged to spend time at the sanctuary working alongside the team to familiarise themselves with The Flicka Foundation's day to day work.

Risk Management

In collaboration with the Trustees and departmental managers, The Flicka Foundation's Directors have developed and maintain a risk management strategy, which comprises annual reviews of the risks the charity may face and the implementation of approaches to mitigate any such risks. The identified risks include the below.

Health and Safety

Protocols and procedures are in place to ensure compliance with health and safety for staff, volunteers and visitors to the sanctuary.

Financial Sustainability

Whilst reserves are maintained to protect against significant reduction in income, this remains a key concern. Any shortfall in visitor numbers, grant funding or legacy income streams would likely result in a reduced ability to maintain a sanctuary for rescued equines, to rescue others in need or develop new projects. A strategic plan is in place to plan for the diversification of funding streams.

Data Protection

We are aware of data protection regulations and subsequent risks across all of our fundraising and donkey rehoming activities. The Flicka Foundation is GDPR compliant and we continually review our operations to ensure compliance and our concern for supporter data.

Animal Escape

Our sanctuary site, its internal fencing and external boundaries are subject to constant monitoring in order that appropriate maintenance and improvement can be carried out. Our sanctuary is Accredited by the Global Federation of Animal Sanctuaries and protocols are in place to mitigate the possibility of animals entering areas reserved for visitors or leaving the site.

Loss of local reputation

The Flicka Foundation is well known within the local community through our years of work for equines and opening our gates to visitors free of charge to allow them to gain an insight into our work. Reputational damage could negatively affect our fundraising income, so we manage supporter communications carefully and maintain a strong presence in our local area via media releases and community visits to schools, care homes and various events.

Objectives and Activities

Objectives

The Charity's objectives (as defined in the Memorandum of Association) are:

- To promote humane behaviour towards animals, in particular (without prejudice to the foregoing) donkeys and other equines, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment or poor circumstances or ill usage and to educate the public in matters pertaining to the prevention of cruelty and suffering among animals and animal welfare in general
- The prevention of cruelty and suffering among animals
- To provide therapeutic activities for disadvantaged and/or disabled children and adults designed to improve their conditions of life by through interaction with rescued donkeys and ponies

Activities

- Rescuing donkeys from situations of abuse, neglect or abandonment and providing them with necessary veterinary care and attention, appropriate rehabilitation and lifelong sanctuary or approved foster home care.
- Facilitating disabled people, wheelchair users and people with mental health conditions, as well as people who are disadvantaged, terminally ill or recuperating from illness to have interaction with donkeys for therapeutic purposes.
- Offering and facilitating educational tours and talks for students, community groups on and off-site

The activities and strategies employed in order to meet the objectives include the following:

- * Offering a home for life and the highest possible standard of care and welfare to the donkeys, ponies and horses living at our sanctuary and in approved foster homes.
- * Continuing to rescue more donkeys in need and striving to find homes for those we cannot rehome.
- * Offering donkey therapy sessions to members of the public from all walks of life.
- * Educating the public on issues of animal welfare through onsite talks and educational visits to schools, universities and community groups
- * Supporting private individuals and other equine organisations, both in the UK and overseas, by offering advice and expertise on equine care and welfare.

Public benefit

The activities carried out for the public benefit, as required by the Charity Commission include:

- a) The advancement of education
- b) The advancement of animal welfare.

a) The Flicka Foundation's educational activities incorporate the definitions of education as required by the Charity Commission below:

- * Formal education (schools, universities and colleges)
- * Training (with staff, volunteers and interns)
- * The development of individual capabilities, competences, skills and understanding (with staff, volunteers and interns)
- * Providing information in a way that increases the knowledge and abilities of those being educated (through various methods appropriate to age and skill level)
- * Increasing public learning and knowledge about a particular subject

b)The advancement of animal welfare includes any activity directed towards the prevention or suppression of cruelty towards, or suffering by, animals. Principles of public benefit identified include:

- * People in poverty must not be excluded from the opportunity to benefit.

- * The Flicka Foundation's sanctuary is open year-round and is a free entry site. Educational talks and tours are also offered free-of-charge or on a donation only basis for a wide variety of educational establishments and community groups. The charity's website also offers an insight into its work and topics relating to equine care and animal welfare.

Achievements and Performance

The global pandemic and local lockdowns continued well into the second financial year after the initial lockdown and we did not reopen our gates until May 20th 2021. Reopening was more challenging than closing and required protective desk-screens to be fitted in the offices and Tea Room, as well as hand sanitizers stations and many new signs installed, including QR code scanners for tracking covid cases. As for so many others, this was a financial set-back in terms of income generation, but it was a positive start.

On-site Projects

Building renovations that were booked pre-covid continued, albeit slowly. Refurbishment of one of the older barns was finally completed and bedded up with dust free shavings and heat lamps. "Bilbo's Barn" is now fully functional and the perfect environment for our asthmatic donkeys and others needing specialist care.



The second refurbishment to the west wing of the hay barn will commence in September 2021. The old barns existed long before our charity purchased the site, but we have been slowly and methodically adapting them over time, as and when funds allow, to make them spacious, light and perfectly adapted for the donkeys.



Work also commenced on “Humphreys Parc” in March 2021, with the aim to create a large, hard-standing area for the donkeys to use in the autumn and winter. It had been scheduled for the previous year, but suffered many postponements. Donkeys are very susceptible to foot diseases when they are kept on wet ground in damp climates like ours, but now they will be able to enjoy outside space and fresh air year-round, even in the rain when we have to shut off their paddocks!

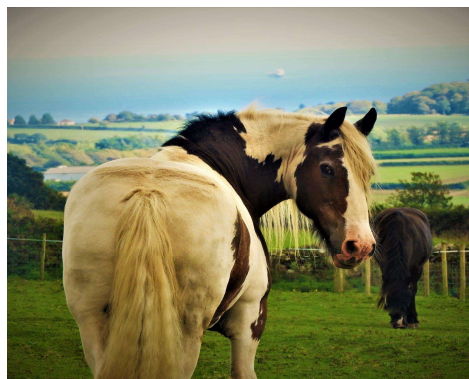
We bought a new paddock sweeper in April. Our paddock sweepers are absolutely vital in the day to day running of our sanctuary; keeping our paddocks clean, clear and safe for the donkeys to enjoy.

Donkeys

Losses

We lost several special characters in 2020/2021, including Sky, Sable, Bobbin, Ebony and our big horses Timmy and Bilbo.

Although an inevitable part of the work we do, it always affects and hurts us deeply. Most of the family we lost had health problems and were aged, but the biggest and most devastating shock was to lose our young, three-year-old Poitou donkey, Humphrey. Although not conclusive, an onsite veterinary post mortem suggested it may have been a congenital heart problem. It was a terrible, devastating event as he was a hugely popular character with everyone. This, along with the challenges of lockdown, made the loss even tougher to bear. We also said a devastating goodbye to our beautiful horse Bilbo in July 2021... He was a very special part of the Flicka Family from our early days and overcame so much adversity, having initially been given a slim, 1% chance of survival. He was an absolute joy, a privilege and a blessing and he will be a Flicka icon forever.



As we have mentioned in previous trustee reports; due to the nature of sanctuary and rescue work we will always have aged animals and those with chronic and acute health issues. In many cases, our sanctuary offers hospice care, for however long or short that may be, but losing individuals of any age from our Flicka Family is always utterly heartbreaking.

Rescues

We have also taken in many donkeys, either rescued from appalling situations or relinquished into our care, and our fostering scheme continues to be vital; allowing us to place donkeys into private homes and enable us to continue to give sanctuary to others who need help. We continue to home-check for potential foster homes and in 2020/2021 many donkeys were successfully relocated to their new homes.

We rescued almost 30 donkeys in the 12 months from August 31st 2020.



Beautiful Papillon was settling into life at our sanctuary in September. She was rescued from a sad, lonely and scary life and was so afraid when she arrived, but our American Mammoth, Meg, took her under her wing and she has settled in really well. She now enjoys life in our Main Herd of donkeys and is often found in the company of the big girl Poitous! She now has the freedom to spend her days exactly as she chooses and will always have all her specialised needs catered for by an experienced, dedicated team.

Hermine and Dannette joined our Flicka Family in October 2020. They were in a terrible state when we saved them from certain death in France; having been sadly neglected for some time. We were initially very worried for their chances of survival... But we are delighted to share that both girls are doing well and have now joined our Main Herd.

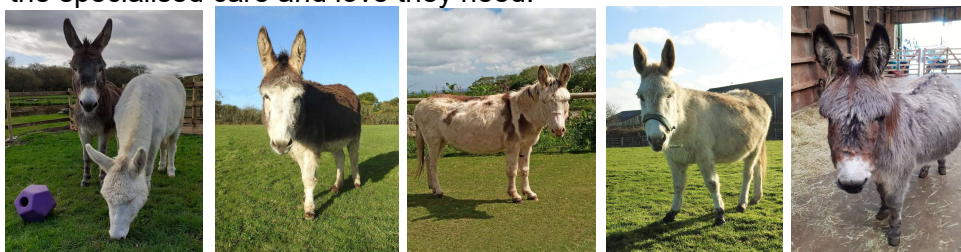


As well as working tirelessly to secure the safety of 9 jennies and their foals in France in December, we also heard about another donkey in a horrendous situation... Bijoux had been neglected and cruelly had his hooves cut with a chainsaw, causing terrible damage, but we were able to rescue him and pay for his initial treatment.



Silver was settling into life at our sanctuary at the start of 2021, having arrived on the last day of 2020. His previous life was one of loneliness, isolation and neglect and he was very scared when he arrived. He constantly tried to hide in the corner of his stable, but our friendly, affectionate Teddy came to the rescue and became Silver's babysitter. He helped him transform from a frightened little baby into a new donkey and the two have remained closely bonded since (although Silver has made lots of new friends too!)

Our supporters helped us raise an incredible £20,000 in February when we found ourselves in the middle of an emergency lockdown rescue... Our "Herd of Hope" had endured untold suffering and neglect, but we managed to save them and Applejack, Arthur, Beatrix, Dorothy, Snowdrop and Strawberry are now living out their lives in safety with all the specialised care and love they need.



We gave sanctuary to Pedro, Pablo and Trilby in June and they all arrived in terrible condition... Poor Pedro was full of lice, infested with worms and had wounds and sores covering his body and inside his mouth. After 6 weeks of quarantine and rehabilitation however, they moved to a wonderful 10* foster home and we are delighted to report they are happy, healthy and doing fantastically now, with their sad pasts behind them forever. This result is what we strive for with each and every one of our rescues who deserve a chance.



We rescued yet another 4 donkeys in August 2021; Angus, Monica, Minnie and Hope arrived in a terrible state with overgrown, twisted hooves that had been cruelly cut with a chainsaw. Angus was very frightened - they had only ever known misery and pain... After weeks of gentle rehabilitation, they were taken to their amazing new foster home where they are thriving!

Ongoing Sanctuary Care

Just as per our report for 2019/2020, vet visits continue to be frequent and veterinary hospital attendances continue with regularity, partly due to an ageing population and donkeys who arrive as a result of cruelty and neglect. Neglect can manifest itself years later and it can have ongoing and catastrophic consequences, meaning our vet bills are extremely and increasingly high.

Staffing

Our staff structure was heavily affected due to the Covid-19 lockdowns. After furloughing two full-time and three part-time staff members, who made up a large majority of our small team, we were forced to unfurlough one full-time and one part-time in September - mainly due to dealing with Christmas newsletter admin and orders from our newly implemented online shop.

Staff costs have increased to cover the extra workload caused by an increasing number of animals at our sanctuary who need constant care and also for supporter and visitor relations, whose numbers increase as the charity gains a bigger profile. More staff are always needed, but the charity turnover is currently not high enough to facilitate any more regular wage payments.

Visitors



With stringent covid safety precautions in place, and after a long 18 months of being closed due to the ongoing Covid-19 pandemic, we were finally able to re-open our gates on May 20th 2021. We were due to re-open our gates in November 2020, after weeks of hard work and preparation, but the second lock-down came in at that time. The day we were able to finally open however, brought a high number of visitors, grateful to be out, despite the gale force winds and torrential rain!

Throughout the summer we implemented a booking system to help control numbers of people and encourage proper social distancing. Visitor numbers were, understandably, slightly down from the average for the time of year due to many practising caution during the early days of the country re-opening after lockdown.

Finances

2020/2021 showed an approximate 10% increase in virtual adoption donations via our Adopt a Donkey scheme, but there has been a flurry of cancelled Direct Debits post lockdown. We are assuming some are due to the financial situation of our supporters and others because the reference for Flicka's Direct Debit on statements shows as "CAF", which is not recognised and subsequently cancelled by the supporter. We are trying to keep abreast of this and will include this in our next adoption leaflet narrative.

Donations have shown a 40% increase from the previous year. During the lockdowns our supporters were very generous in their help to see the charity through difficult times. We are so grateful to have such loyal and unwavering support.

The furlough scheme was taken advantage of as much as possible; we furloughed mostly admin staff and retained our key donkey welfare team throughout.

The Gift Shop showed significant increase in sales, partly due to the introduction of an online version, which has proved to be successful, particularly around the Christmas period.

The Tea Bray'k tea room income was 48% higher than the previous year reflecting a very busy summer post lockdown. The tea room is limited on what it can reasonably earn. Due to its size and menu options, we are at capacity and don't wish to expand due to limited car parking space. All in all, our sanctuary is not a large visitor site, but a relatively small working sanctuary.

Vet fees continue to rise, as do farrier, dentist and direct animal care costs. With an ageing population and new rescues who require urgent veterinary intervention and investigation, these are costs we cannot control and they will undoubtedly continue to rise, not only with direct inflation, but the frequency of need.

Mrs P (a personal friend of the Trustees), left a large legacy in 2020, which has given the charity considerable confidence and financial stability going into the future. The charity's priority is the animals in its care and the ability to assist more in need. This ethos must always be the charity's primary focus.

Legacy Income

In December 2020 we received a legacy of £5,000 and in April 2021 a legacy of £15,000. We also received a share from the settlement from Mrs P's legacy for £125,000. There is a pending legacy for £32,742.70 expected to conclude in October 2021.

Reserves

The Flicka Foundation has, at any one time, between 80 – 100 donkeys on site and around 15 – 20 horses and ponies. This does not include an additional 60 donkeys in the care of foster homes in and around the southwest and further afield. It is therefore prudent to maintain a minimum reserve of £500,000 to allow between 12 to 18 months running costs. The trustees consider this to be very conservative when dealing with live animals and the time, effort and finances involved to seek alternative arrangements for their care and welfare if the “worst case scenario” were to arise.

The Future

Despite forward planning, national and global issues are likely to have a considerable negative impact on charity finances, but we remain committed to our aims and objectives.

There has been limited activity relating to our plans for an onsite veterinary hospital. Although we have restricted funds of approximately £100,000, we cannot begin construction until new 3-phase electricity has been brought onto site. There has been significant delay with the Southwest Electricity board due to a protracted wait for land owners to sign and return documents to allow access to land for overhead/underground cables. Another setback has been a legal constraint that only allows access to the necessary land after a certain time of the year. At the time of writing this report, September 2022 is the earliest progress will be made, despite our charity having already paid £16,000 for the work to be carried out. Due to this, we may have to apply for an extension to the planning consent we have already gained.

Whilst we will move forward with caution and careful management of expenditure as we recover from the impact of Covid-19, we will continue to use our resources and supporter donations to offer our resident equines the highest standards of care and welfare, as well as striving to rescue other individuals who desperately need our help.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Flicka Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

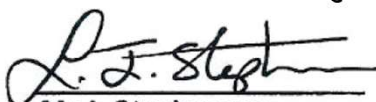
- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charity SORP;
- * make judgements and estimates that are reasonable and prudent;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on June 29th 2022 and signed



Ms J Giles

Ms L Stephenson

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Independent Examiner's Report

Independent examiner's report to the trustees of The Flicka Foundation

I report on the accounts of the charity for the year ended 31 August 2021, set out on pages 2 to 31.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011(the Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am member of the Association of Chartered Certified Accounts.

Independent examiners statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Stephen Humphreys FCCA



SHMS Accountants Limited
SHMS House
20 Little Park Farm Road
Fareham
Hampshire
PO15 5TD

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Statement of Financial Activities

For the year ended 31 August 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Notes	£	£	£	£
Incoming resources					
Voluntary Income	2	621,768	19,269	641,037	1,680,596
Other trading activities	3	60,706	5,881	66,587	35,528
Investment Income	4	-	-	-	654
Total incoming resources		682,474	25,150	707,624	1,716,778
Resources expended					
Costs of raising funds					
Other trading activities	5	56,973	5,881	62,854	54,067
Charitable Activities					
Charitable activities	6	388,488	31,575	420,063	348,100
Total resources expended		445,461	37,456	482,917	402,167
Net incoming resources		237,013	(12,306)	224,707	1,314,611
Reconciliation of funds					
Total funds brought forward		2,172,369	135,779	2,308,148	993,537
Total funds carried forward		<u>2,409,382</u>	<u>123,473</u>	<u>2,532,855</u>	<u>2,308,148</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Statement of Financial Position

As at 31 August 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total Funds	Total Funds
	Notes	Funds	Funds	Funds	Funds
		£	£	£	£
Fixed assets					
Tangible assets	13	369,418	92,740	462,158	312,894
Investments	14	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
		<u>369,419</u>	<u>92,740</u>	<u>462,159</u>	<u>312,894</u>
Current assets					
Stocks	18	5,287	-	5,287	5,194
Debtors	19	268,668	-	268,668	608,798
Cash at bank and in hand		<u>1,812,070</u>	<u>30,733</u>	<u>1,842,803</u>	<u>1,408,920</u>
		<u>2,086,025</u>	<u>30,733</u>	<u>2,116,758</u>	<u>2,022,912</u>
Current Liabilities					
Creditors: due within one year	20	<u>46,061</u>	<u>-</u>	<u>46,061</u>	<u>27,658</u>
Net current assets		<u>2,039,964</u>	<u>30,733</u>	<u>2,070,697</u>	<u>1,995,254</u>
Total assets less current liabilities		<u>2,409,383</u>	<u>123,473</u>	<u>2,532,856</u>	<u>2,308,148</u>
Net assets		<u><u>2,409,383</u></u>	<u><u>123,473</u></u>	<u><u>2,532,856</u></u>	<u><u>2,308,148</u></u>
Funds	21			2021	2020
				£	£
Unrestricted funds				2,409,382	2,172,369
Restricted funds				<u>123,474</u>	<u>135,779</u>
Total Funds				<u><u>2,532,856</u></u>	<u><u>2,308,148</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

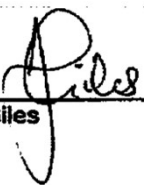
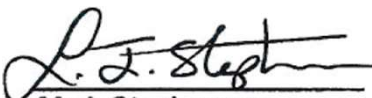
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on June 29th 2022 and were signed on its behalf by:


Ms J Giles
Ms L Stephenson

THE FLICKA FOUNDATION**Registered Company Number: 08652312 (England and Wales)****Statement of Cash flows****For the year ended 31 August 2021**

	2021	2020
	£	£
Operating activities		
Net incoming resources	224,707	1,314,611
Adjustments for:		
Depreciation charges	39,358	40,287
(Profit)/Loss on disposal of fixed assets	(203)	1,206
Interest received	-	(654)
(Increase)/Decrease in stocks	(93)	(1,531)
(Increase)/Decrease in debtors	340,130	(606,484)
Increase/(Decrease) in creditors	18,403	17,907
Net cash from continuing operations	622,302	765,342
Investing Activities		
Purchase of tangible fixed assets	(198,468)	(122,064)
Disposal of tangible fixed assets	10,050	3,500
Interest received	-	654
Net cash from investing activities	(188,418)	(117,910)
Net cash increase for the period	433,884	647,432
At the beginning of the reporting period		
Cash in hand	141	2,167
Cash at bank	1,408,778	759,321
	1,842,803	1,408,920
At the end of the reporting period.	1,842,803	1,408,920

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

1 Accounting policies

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS102. 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 Financial Reporting Standard applicable in the UK and republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Further explanation of the nature and purposes of each fund is included in the notes of the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known,

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% Straight Line
Plant and equipment etc.	25% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Taxation

The charity is exempt from corporation tax on its charitable activities, however, a current tax liability is recognised for the tax payable on the profit arising on trading activities of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Financial Instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Investments in Subsidiaries

Investments in subsidiaries are at cost.

2	Voluntary Income	2021	2020
		£	£
	Adopt a donkey scheme	119,047	104,503
	Donations	282,706	200,255
	Gift Aid	31,484	39,461
	Grants (Including government grants)	23,269	21,073
	Legacies	184,525	1,310,957
	Other Incoming Resources	6	4,347
		<u>641,037</u>	<u>1,680,596</u>

Grants (including government grants) included £19,269, in 2021 (£17,573 in 2020), of government grants which relate to the Coronavirus Job Retention Scheme. All other income from voluntary income was attributable to unrestricted funds in 2021 and 2020.

3	Other trading activities	2021	2020
		£	£
	Gift Shop	32,732	12,571
	Tea Room	27,974	18,836
	Other income (including government grants)	5,881	4,121
		<u>66,587</u>	<u>35,528</u>

Other income (including government grants) included £5,881 in 2021 (£4,121 in 2020), of government grants which relate to the Coronavirus Job Retention Scheme, this has been recorded within restricted income. All other income from trading activities was attributable to unrestricted funds in 2021 and 2020.

4	Investment Income	2021	2020
		£	£
	Interest receivable	-	654
		<u>-</u>	<u>654</u>

All income from investments was attributable to unrestricted funds in 2021 and 2020.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

5	Cost of Raising Funds	2021	2020
		£	£
	Other trading activities		
	Accountancy	990	1,888
	Audit fees	-	960
	Bank and credit card charges	863	403
	Cleaning	465	196
	Computer costs	123	125
	Cost of sales - Direct labour	20,569	27,362
	Cost of sales - Increase/decrease in stocks	(94)	(1,531)
	Cost of sales - Purchases	26,438	17,990
	Equipment	4,957	1,206
	Insurance	615	555
	Legal and professional	431	28
	Light and heat	1,113	2,087
	Rates and water	544	308
	Repairs and maintenance	4,373	-
	Sundry expenses	472	2,243
	Telephone and internet	119	247
	Other trading activities - taxation prior year adjustment	-	2,815
	Other trading activities - taxation current year	876	(2,815)
		<u>62,854</u>	<u>54,067</u>
6	Charitable activity costs	2021	2020
		£	£
	Direct costs	409,828	336,145
	Support costs (Note 7)	10,235	11,955
		<u>420,063</u>	<u>348,100</u>
7	Support costs	2021	2020
		£	£
	Finance		
	Bank and credit card charges	6,753	4,118
	Governance costs		
	Accountancy	2,412	2,160
	Audit Fees	-	4,608
	Wages and salaries	1,070	1,069
		<u>10,235</u>	<u>11,955</u>
8	Net income/(expenditure)	2021	2020
		£	£
	Net income/(expenditure) is stated after charging/(crediting):		
	Depreciation	39,358	40,287
	Profit/loss on disposal	(203)	1,206
		<u>39,155</u>	<u>41,493</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

9 Trustees' remuneration and benefits

Trustee's salaries of £21,400 (2020 - £21,670) are included within staff costs.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor the year ended 2020.

10 Staff costs

Number of employees	2021	2020
The average number of employees during the year was:	17	15
	<u>17</u>	<u>15</u>
Employment costs	2021	2020
	£	£
Wages and salaries	177,911	155,889
Pension costs	1,844	1,432
	<u>179,755</u>	<u>157,321</u>

There were no employees whose annual remuneration was £60,000 or more.

The charity considers its key management personnel comprise the Trustees and the Director of Development. The total employment benefits including employer pension contributions of the key management personnel were £39,668 (2020 - £34,593)

11 Retirement benefit scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Pension costs	2021	2020
	£	£
Employer's pension cost	1,844	1,432
	<u>1,844</u>	<u>1,432</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

12 Comparatives for the statement of financial activities

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Incoming resources				
Voluntary Income	1,663,023	17,573	1,680,596	492,302
Other trading activities	31,407	4,121	35,528	98,024
Investment Income	654	-	654	553
Total incoming resources	1,695,084	21,694	1,716,778	590,879
Resources expended				
Costs of raising funds				
Other trading activities	49,718	4,349	54,067	76,607
Charitable Activities				
Charitable activities	320,816	27,284	348,100	246,515
Total resources expended	370,534	31,633	402,167	323,122
Net Incoming resources	1,324,550	(9,939)	1,314,611	267,757
Reconciliation of funds				
Total funds brought forward	847,819	145,718	993,537	725,780
Total funds carried forward	<u>2,172,369</u>	<u>135,779</u>	<u>2,308,148</u>	<u>993,537</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

13 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2020	280,221	127,766	68,509	476,496
Additions	135,065	27,403	36,000	198,468
Disposals	-	-	(24,529)	(24,529)
At 31 August 2021	<u>415,286</u>	<u>155,169</u>	<u>79,980</u>	<u>650,435</u>
Depreciation				
At 1 September 2020	48,757	67,712	47,133	163,602
Charge for the year	16,248	18,727	4,382	39,357
On disposals	-	-	(14,682)	(14,682)
At 31 August 2021	<u>65,005</u>	<u>86,439</u>	<u>36,833</u>	<u>188,277</u>
Net book value				
At 31 August 2021	<u>350,281</u>	<u>68,730</u>	<u>43,147</u>	<u>462,158</u>
At 31 August 2020	<u>231,464</u>	<u>60,054</u>	<u>21,376</u>	<u>312,894</u>

14 Investments

	Investments in subsidiary undertakings £
Cost	
At 1 September 2020	-
Additions	1
Revaluation	-
At 31 August 2021	<u>1</u>

The charity's investment is in respect of its wholly owned subsidiary, Flicka Tea & Gifts Ltd, a company which will commence operating the trading activities for the charity by operating a gift shop and tea room from 1st September 2021. Flicka Tea & Gifts Ltd is a company registered in England.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

15 Subsidiary undertaking

The charity owns the whole of the issued share capital of Flicka Tea & Gifts Ltd, a company registered in England. The company number is 13381809. The registered office address is Penty Noweth Farm Trenoweth Lane, Mabe Burnthouse, Penryn, Cornwall, TR10 9JB.

The subsidiary will be used for non-primary purpose trading activities, in the form of operating a gift shop and tea room. The trading subsidiary will commence undertaking these operations from the 1st September 2021. All profits will be distributed to the parent charity.

	2021 £	2020 £
The aggregate of assets, liabilities and funds was:		
Assets	1	-
Liabilities	-	-
Funds	<u>1</u>	<u>-</u>

The subsidiary did not undertake any trading activities since its incorporation on 7th May 2021

16 Analysis of restricted fixed assets

The following are included within the total fixed assets, but are form part of the restricted funds.

	Restricted land and buildings £	Restricted plant and machinery £	Total restricted fixed assets £
Cost			
At 1 September 2020	129,925	22,160	152,085
Disposals	-	(10,200)	(10,200)
At 31 August 2021	<u>129,925</u>	<u>11,960</u>	<u>141,885</u>
Depreciation			
At 1 September 2020	35,207	11,832	47,039
Charge for the year	6,496	1,507	8,003
On disposals	-	(5,897)	(5,897)
At 31 August 2021	<u>41,703</u>	<u>7,442</u>	<u>49,145</u>
Net book value			
At 31 August 2021	<u>88,222</u>	<u>4,518</u>	<u>92,740</u>
At 31 August 2020	<u>94,718</u>	<u>10,328</u>	<u>105,046</u>

17 Analysis of restricted cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	30,733	30,733
	<u>30,733</u>	<u>30,733</u>

THE FLICKA FOUNDATION**Registered Company Number: 08652312 (England and Wales)****Notes to the Financial Statements****18 Stocks**

	2021	2020
	£	£
Stocks held for other trading activities	5,287	5,194
	<u>5,287</u>	<u>5,194</u>

19 Debtors: amount falling due within one year

	2021	2020
	£	£
Legacies receivable	235,423	589,800
Other debtors	29,791	16,361
Prepaid expenses	3,454	2,637
	<u>268,668</u>	<u>608,798</u>

20 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accrued expenses	2,146	9,955
Other taxes and social security	14,279	11,941
Trade creditors	29,636	5,762
	<u>46,061</u>	<u>27,658</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

21 Movement in funds

	At 01/09/2020	Net movement in funds	Transfers between funds	At 31/08/2021
	£	£	£	£
Unrestricted funds				
General	2,052,369	237,013	-	2,289,382
Equine Hospital	120,000	-	-	120,000
	<u>2,172,369</u>	<u>237,013</u>	<u>-</u>	<u>2,409,382</u>
Restricted funds				
Gerrick Rose Animal Charity	94,718	(6,496)	-	88,222
Support Adoption for pets	8,218	(5,282)	-	2,936
J Sainsburys	2,843	(527)	-	2,316
Equine Hospital	30,000	-	-	30,000
Coronavirus Job Retention Scheme	-	-	-	-
	<u>135,779</u>	<u>(12,305)</u>	<u>-</u>	<u>123,474</u>
Total Funds	<u>2,308,148</u>	<u>224,708</u>	<u>-</u>	<u>2,532,856</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General	682,474	(445,461)	237,013
Equine Hospital	-	-	-
	<u>682,474</u>	<u>(445,461)</u>	<u>237,013</u>
Restricted funds			
Gerrick Rose Animal Charity	-	(6,496)	(6,496)
Support Adoption for pets	-	(5,282)	(5,282)
J Sainsburys	-	(527)	(527)
Equine Hospital	-	-	-
Coronavirus Job Retention Scheme	25,150	(25,150)	-
	<u>25,150</u>	<u>(37,455)</u>	<u>(12,305)</u>
Total Funds	<u>707,624</u>	<u>(482,916)</u>	<u>224,708</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Comparatives for movement in funds

	At 01/09/2019	Net movement in funds	Transfers between funds	At 31/08/2020
	£	£	£	£
Unrestricted funds				
General	727,819	1,324,550	-	2,052,369
Equine Hospital	120,000	-	-	120,000
	<u>847,819</u>	<u>1,324,550</u>	<u>-</u>	<u>2,172,369</u>
Restricted funds				
Gerrick Rose Animal Charity	101,214	(6,496)	-	94,718
Support Adoption for pets	10,958	(2,740)	-	8,218
J Sainsburys	3,546	(703)	-	2,843
Equine Hospital	30,000	-	-	30,000
Coronavirus Job Retention Scheme	-	-	-	-
	<u>145,718</u>	<u>(9,939)</u>	<u>-</u>	<u>135,779</u>
Total Funds	<u>993,537</u>	<u>1,314,611</u>	<u>-</u>	<u>2,308,148</u>

Net movement in funds, included in the above are as follows:

	Incoming £	Resources £	Movement £
Unrestricted funds			
General	1,695,084	(370,534)	1,324,550
Equine Hospital	-	-	-
	<u>1,695,084</u>	<u>(370,534)</u>	<u>1,324,550</u>
Restricted funds			
Gerrick Rose Animal Charity	-	(6,496)	(6,496)
Support Adoption for pets	-	(2,740)	(2,740)
J Sainsburys	-	(703)	(703)
Equine Hospital	-	-	-
Coronavirus Job Retention Scheme	21,694	(21,694)	-
	<u>21,694</u>	<u>(31,633)</u>	<u>(9,939)</u>
Total Funds	<u>1,716,778</u>	<u>(402,167)</u>	<u>1,314,611</u>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

22 Purpose of restricted funds

Gerrick Rose Animal Charity

Funds received for the purpose of making specified capital improvements on the site, including the donkey barn and tea room. As such all funds carried forward are represented within the net book value of fixed assets.

Support Adoption for pets

Funds received for the purpose of acquiring a tractor and paddock sweeper for the charity.

Funds carried forward are represented by the net book value of this equipment.

J Sainsburys

Funds received for the purposes of specified capital improvements on the site.

Funds carried forward are represented by the net book value of related improvements.

The remaining balance of funds is represented by funds held within the bank.

Equine Hospital

Funds received for the purposes of the equine hospital appeal in 2019.

Funds carried forward are represented by the net book value of the initial costs, which have been capitalised. The remaining balance of funds is represented by funds held within the bank.

Coronavirus Job Retention Scheme

Being monies received from HMRC in relation to the Coronavirus Job Retention Scheme to reimburse staff costs during the covid-19 pandemic.

23 Related party transactions

During the year the charity provided a loan of £12,000 to Ms J Giles. These funds were provided, so that Ms J Giles could satisfy the personal mortgage, for the property upon which the charity is located. This was deemed to be in best interests of the charity, as without the satisfied charge, planning permission would not be granted for the proposed new site for the on-site equine hospital. No interest has been charged on this loan, nor are there any terms of repayment stipulated by the charity.

Ms J Giles and Ms L Stephenson are the owners of the land upon which the charity operates. This land is leased to the charity free of charge.

There have been related party transactions with the wholly owned trading subsidiary, Flicka Tea & Gifts Ltd. The only transaction to take place with the subsidiary, was the purchase of its entire share capital on incorporation.

Accounts

Registered Company Number: 08652312 (England and Wales)
Registered Charity Number: 1153858

**THE FLICKA FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS**

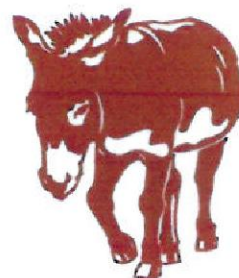
FOR THE YEAR ENDED 31 AUGUST 2020



Mary Berryman's
**The Flicka
Foundation**

Donkey Sanctuary

Registered Charity No. 1153858



THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

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THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Legal and Administrative Information

Trustees/Directors

Ms Judy Giles

Ms Donna Watson

Ms Laurie Stephenson

Ms Kerry Taylor

Ms Wendy Draper

Registered office

Penty Noweth Farm

Trenoweth Lane

Mabe Burnthouse

Penryn

Cornwall

TR10 9JB

Registered charity number

1153858

Accountant

Stephen Humphreys FCCA

SHMS Accountants Ltd

4 Talisman Business Centre

Duncan Road

Park Gate

Southampton

SO31 7GA

Independent Auditor

Paul Underwood FCA (Senior Statutory Auditor)

Morris Crocker Limited

Station House

North Street

Havant

Hampshire

PO9 1QU



Introduction

The financial year which started out so well was fraught with challenges for the second half with the worldwide pandemic pulling the rug out from everyone and forcing the sanctuary's closure the day before our hugely popular Mother's Day event, which was to kick start Flicka Silver Jubilee year with many events planned to mark the occasion, plus a real push to raise funds for the onsite hospital. This was all put on hold, we spent several months doing our best to heighten our online presence with various frivolous donkey films, auctions and appeals.

The barn refurbishment and hard standing work, the 'crew yard', that had been booked continued and in fact was made easier whilst being closed to the public. So, work began during the summer. Work continued till the end 31st August and beyond.

Financial Summary

Adoptions continue to rise regularly, both annual payments and monthly, a rise of over 32% compared to the previous year. The implementation of direct debits in 2018 as opposed to standing orders has been very successful and cut down on administration. The online adoption facility works really well with adoptions increasing monthly. The increases are more than the cessation of yearly and monthly supporters.

Vet fees continue to rise, as does farrier, dentist and all direct animal costs. With an aging population and rescues who need urgent veterinary intervention and investigation. Flicka's vets do give 15% discount (excluding drugs) for prompt payment which is very helpful.

The biggest significance to the Flicka financial situation is the significant legacies received in this financial year, two at 44k and one at 58k. Flicka has also received a charity changing legacy from a very good personal friend of Flicka's directors whose bequest amounts to 1 million of which 700k was received within this financial year. Mrs P visited many times and was keen to see her 'promise' make the donkeys lives more comfortable and had expressed several ideas about barns and the sanctuary, something we are trying to implement over the course of time, she also had a desire for Flicka to acquire another farm, maybe something for the future we hope.

Reserves

The Flicka Foundation has, at any one time, between 80 - 95 donkeys on site and 15 - 20 horses/ponies. This does not include 60 donkeys out in foster homes around the southwest and some further afield. It is prudent to maintain a reserve of £500,000 allowing between 12 to 18 months existence. We consider this still very conservative when dealing with live animals and the time involved to seek alternative arrangements for their welfare if the 'worst case scenario' arose.

Donkeys in 2019/20

Due to the nature of sanctuary/rescue work we will always have aged animals, rescues with chronic and often acute health issues, our charity in many cases is hospice care, for however long or short that may be. We lost five very dear favourites during this year, two ponies and three donkeys.

There are the 'acquisitions' (relinquishments) as well as welcoming a new born foal from a rescue jenny, we have taken in donkeys, either rescues or relinquishments, foster homes are a vital part of our work so we can get donkeys into private homes enabling Flicka to continue to give sanctuary to more who need help.

We continue to home check homes for potential foster homes. 2019/20 many donkeys successfully relocated to their new homes, including donkeys in France, with several still pending. It is perpetual and on-going and enables Flicka to save more. Just as per our report for 2018/19 vet visits continue to be very frequent and veterinary hospital attendances increasing, partly due to an aging population and rescue donkeys who arrive as a result of cruelty and neglect. Neglect can manifest itself, so that even years later it can have on-going and catastrophic consequences.

Once again, the Flicka team (self-funded) travelled to the French equine sanctuary in October 2019, Flicka has become more involved with European donkey welfare and this year has been instrumental in helping to save a number of donkeys assisting three French sanctuaries where donkeys are taken for rehabilitation to either have homes sourced or to remain within the sanctuary. Two donkeys in very poor condition were saved and then resided with The Pegasus sanctuary eventually travelling to the UK and Flicka, their fate would have been Italy and corporate dinner plates. An operation like this can cost in excess of 10k, with initial vet costs, paperwork legalities, passports then further veterinary screening and quarantine on arrival, but the overriding purpose is to save them and secure their lives and welfare.

Staff

There have been various staff changes. After bringing in the advice of a charity consultant we embarked on recruiting a part time fund raiser and a centre manager. We also recruited an admin assistant desperately needed to take over the adoption's records, the volume of which has grown and become unmanageable without a designated 'person'. After a short time, due to personal reasons our new fund raiser had to take an unpaid sabbatical, her due return date was April 2020 when the sanctuary had been forced to close, unfortunately we had to take the difficult decision to cancel this new position

Flicka's Centre Manager, one other full time and three part time members of staff were furloughed at the end of March 2020. We brought one part time and one full time staff member back in September 2020.

Staff costs have increased to cover the extra workload in terms of animals, but especially with admin and visitors whose numbers increase as the charity gains a bigger profile, the increased 32%, which is 14.55% of gross income, lower than the previous year mainly due to legacies received, this will change again heading into next year with more staff changes.

Visitors

Visitor numbers remained high right up until March 2020 when lockdown was imposed, as previously noted summer holidays brought a huge influx of visitors in 2019. This cannot be quantified by specific numbers, but the volume of visitors around the centre, the tea room and gift cabin turnover does indicate a rise in visitors.

It can be very challenging, with a finite number of parking spaces and seats in the tea room often means we now have to display a 'site full' sign. With free entry many visitors return several times during their holidays. Since lockdown in March 2020, it has given us time to reflect on how best to monitor the volume of footfall through the gates, which we have very little control over. We are considering the implementation of a car booking system during peak months, this will make the experience more manageable and more enjoyable for both visitors, staff and volunteers.

The Future

2020/21 is going to be an uncertain time, lockdown at the time of this report will not be lifted until the middle of May. We hope to relaunch the hospital appeal, the planning permission was obtained, but after strong protestation from a neighbour we repositioned the proposed site and resubmitted an application for planning which has been approved pending charges lifted and being reflected on the land registry. On hindsight, the new location is preferable.

The hospital will be done in four stages, the first, now almost complete, being the architects drawing, planning and permission, second ground works and the building, third the furnishing, fourth exterior landscaping.

Early indications are the project may be in excess of 300k. The unknown elements are the landscaping, and kitting out the internal building, so in reality maybe towards 500k.



A Donkey Rescue During Lockdown

We thought we would introduce you to these two beautiful bonded boys.

Sooty and Smoky came to us last year during the middle of lockdown, sadly like many pets and animals, they were 'victims' of the covid situation.

These two poor boys were bought from a dealer by an inexperienced family to entertain and be ridden by six small hyperactive children in one household during lockdown. They were kept in a tiny yard...

As you can imagine, the novelty wore off within a few weeks.

When Sooty and Smokey arrived, they were traumatised and frightened. Sooty is quite the aged donkey, at least in his 20's - poor Smokey, a bit younger, has had health issues and very significant teeth problems. Despite their fear, they both have such gentle, kind natures.

Happy to say both boys are now doing really well, relaxed, calm and love to be cuddled



Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Flicka Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

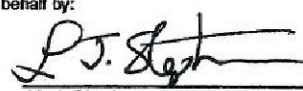
In so far as the trustees are aware:

- * there is no relevant audit information of which the charitable company's auditors are unaware; and
- * the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 24th May 2021 and signed on its behalf by:



Ms J. Giles



Ms L. Stephenson

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Independent Auditor's Report

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE FLICKA FOUNDATION

Opinion

We have audited the financial statements of The Flicka Foundation (the 'charitable company') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Underwood FCA (Senior Statutory Auditor)

for and on behalf of Morris Crocker Limited

Chartered Accountants

Statutory Auditors

Station House

North Street

Havant

Hampshire

PO9 1QU

Date:

26 May 2021

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Statement of Financial Activities

For the year ended 31 August 2020

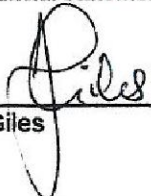
		2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
	Notes				
Incoming resources					
Voluntary Income	2	1,663,023	17,573	1,680,596	492,302
Other trading activities	3	31,407	4,121	35,528	98,024
Investment Income	4	654	-	654	553
Total incoming resources		1,695,084	21,694	1,716,778	590,879
Resources expended					
Costs of raising funds					
Other trading activities	5	49,718	4,349	54,067	76,607
Charitable Activities					
Charitable activities	6	320,816	27,284	348,100	246,515
Total resources expended		370,534	31,633	402,167	323,122
Net incoming resources		1,324,550	(9,939)	1,314,611	267,757
Reconciliation of funds					
Total funds brought forward		847,819	145,718	993,537	725,780
Total funds carried forward		<u>2,172,369</u>	<u>135,779</u>	<u>2,308,148</u>	<u>993,537</u>

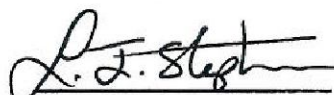
THE FLICKA FOUNDATION
Registered Company Number: 08652312 (England and Wales)
Statement of Financial Position
As at 31 August 2020

		2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
	Notes				
Fixed assets					
Tangible assets	13	207,848	105,046	312,894	235,823
Current assets					
Stocks	16	5,194	-	5,194	3,663
Debtors	17	608,798	-	608,798	2,314
Cash at bank and in hand		<u>1,378,187</u>	<u>30,733</u>	<u>1,408,920</u>	<u>761,488</u>
		<u>1,992,179</u>	<u>30,733</u>	<u>2,022,912</u>	<u>767,465</u>
Current Liabilities					
Creditors: due within one year	18	<u>27,658</u>	<u>-</u>	<u>27,658</u>	<u>9,751</u>
Net current assets		<u>1,964,521</u>	<u>30,733</u>	<u>1,995,254</u>	<u>757,714</u>
Total assets less current liabilities		<u>2,172,369</u>	<u>135,779</u>	<u>2,308,148</u>	<u>993,537</u>
Net assets		<u><u>2,172,369</u></u>	<u><u>135,779</u></u>	<u><u>2,308,148</u></u>	<u><u>993,537</u></u>
Funds	19			2020 £	2019 £
Unrestricted funds				2,172,369	847,819
Restricted funds				<u>135,779</u>	<u>145,718</u>
Total Funds				<u><u>2,308,148</u></u>	<u><u>993,537</u></u>

The accompanying notes form an integral part of the financial statements.

The financial statements were approved by the Trustees on: 24th May 2021


 Ms J Giles


 Ms L Stephenson

THE FLICKA FOUNDATION**Registered Company Number: 08652312 (England and Wales)****Statement of Cash flows****For the year ended 31 August 2020**

	2020	2019
	£	£
Operating activities		
Net incoming resources	1,314,611	267,757
Adjustments for:		
Depreciation charges	40,287	37,590
(Profit)/Loss on disposal of fixed assets	1,206	-
Interest received	(654)	(553)
(Increase)/Decrease in stocks	(1,531)	(163)
(Increase)/Decrease in debtors	(606,484)	146
Increase/(Decrease) in creditors	17,907	1,732
Net cash from continuing operations	765,342	306,509
Investing Activities		
Purchase of tangible fixed assets	(122,064)	(64,488)
Disposal of tangible fixed assets	3,500	-
Interest received	654	553
Net cash from investing activities	(117,910)	(63,935)
Net cash increase for the period	647,432	242,574
At the beginning of the reporting period		
Cash in hand	2,167	6,747
Cash at bank	759,321	512,167
	1,408,920	761,488
At the end of the reporting period.	1,408,920	761,488

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

1 Accounting policies

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS102. 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 Financial Reporting Standard applicable in the UK and republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Further explanation of the nature and purposes of each fund is included in the notes of the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular headings they have been allocated to activities on a basis consistent with the use of resources.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% Straight Line
Plant and equipment etc.	25% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Taxation

The charity is exempt from corporation tax on its charitable activities, however, a current tax liability is recognised for the tax payable on the profit arising on trading activities of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Financial Instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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Notes to the Financial Statements

2	Voluntary Income	2020	2019
		£	£
	Adopt a donkey scheme	104,503	78,813
	Donations	200,255	168,825
	Gift Aid	39,461	23,649
	Grants (including government grants)	21,073	5,800
	Legacies	1,310,957	215,215
	Other Incoming Resources	4,347	-
		<u>1,680,596</u>	<u>492,302</u>

Grants (including government grants) included £17,573, in 2020, of government grants which relate to the Coronavirus Job Retention Scheme, this has been recorded within restricted income. No government grants were received in 2019. All other income from voluntary income was attributable to unrestricted funds in 2020 and 2019.

3	Other trading activities	2020	2019
		£	£
	Gift Shop	12,571	33,472
	Tea Room	18,836	64,552
	Other income (including government grants)	4,121	-
		<u>35,528</u>	<u>98,024</u>

Other income (including government grants) included £4,121, in 2020, of government grants which relate to the Coronavirus Job Retention Scheme, this has been recorded within restricted income. No government grants were received in 2019. All other income from trading activities was attributable to unrestricted funds in 2020 and 2019.

4	Investment Income	2020	2019
		£	£
	Interest receivable	654	553
		<u>654</u>	<u>553</u>

All income from investments was attributable to unrestricted funds in 2020 and 2019.

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5	Cost of Raising Funds	2020	2019
		£	£
	Other trading activities		
	Accountancy	1,888	1,030
	Audit fees	960	-
	Bank and credit card charges	403	532
	Cleaning	196	-
	Computer costs	125	-
	Cost of sales - Direct labour	27,362	30,118
	Cost of sales - Increase/decrease in stocks	(1,531)	(163)
	Cost of sales - Purchases	17,990	35,298
	Equipment	1,206	-
	Insurance	555	658
	Legal and professional	28	-
	Light and heat	2,087	1,808
	Rates and water	308	688
	Repairs and maintenance	-	6,142
	Sundry expenses	2,243	447
	Telephone and internet	247	49
	Other trading activities - taxation	-	-
		<u>54,067</u>	<u>76,607</u>
6	Charitable activity costs	2020	2019
		£	£
	Direct costs	336,145	226,919
	Support costs (Note 7)	11,955	19,596
		<u>348,100</u>	<u>246,515</u>
7	Support costs	2020	2019
		£	£
	Finance		
	Bank and credit card charges	4,118	2,500
	Governance costs		
	Accountancy	2,160	2,090
	Audit Fees	4,608	-
	Wages and salaries	1,069	15,006
		<u>11,955</u>	<u>19,586</u>

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8	Net income/(expenditure)	2020	2019
		£	£
	Net income/(expenditure) is stated after charging/(crediting):		
	Depreciation	40,287	37,588
	Profit/loss on disposal	1,206	-
		<u>41,493</u>	<u>37,588</u>

9 Trustees' remuneration and benefits

Trustee's salaries of £21,670 (2019 - £21,400) are included within staff costs.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor the year ended 31 August 2019.

10 Staff costs

Number of employees	2020	2019
The average number of employees during the year was:	15	11
	<u>15</u>	<u>11</u>
Employment costs	2020	2019
	£	£
Wages and salaries	155,889	104,653
Pension costs	1,432	757
	<u>157,321</u>	<u>105,410</u>

There were no employees whose annual remuneration was £60,000 or more.

The charity considers its key management personnel comprise the Trustees and the Director of Development. The total employment benefits including employer pension contributions of the key management personnel were £34,593. (2019 - £23,366)

11 Retirement benefit scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Pension costs	2020	2019
	£	£
Employer's pension cost	1,432	757
	<u>1,432</u>	<u>757</u>

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Notes to the Financial Statements

12 Comparatives for the statement of financial activities

	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £	2018 Total Funds £
Incoming resources				
Voluntary Income	462,302	30,000	492,302	347,604
Other trading activities	98,024	-	98,024	67,785
Investment Income	553	-	553	3,419
Total incoming resources	560,879	30,000	590,879	418,808
Resources expended				
Costs of raising funds				
Other trading activities	65,253	-	65,253	45,862
Charitable Activities				
Charitable activities	246,785	11,084	257,869	236,783
Total	312,038	11,084	323,122	282,645
Net gains/losses on investments	-	-	-	(1,147)
Net Income	248,841	18,916	267,757	135,016
Transfer between funds	3,840	(3,840)	-	-
Net movement in funds	252,681	15,076	267,757	135,016
Reconciliation of funds				
As previously reported	595,137	112,193	707,330	590,764
Prior year adjustment	-	18,450	18,450	-
As restated	595,137	130,643	725,780	590,764
Total funds carried forward	847,818	145,719	993,537	725,780

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Notes to the Financial Statements

13 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 September 2019	184,346	109,492	68,294	362,132
Additions	95,875	18,274	7,915	122,064
Disposals	-	-	(7,700)	(7,700)
At 31 August 2020	<u>280,221</u>	<u>127,766</u>	<u>68,509</u>	<u>476,496</u>
Depreciation				
At 1 September 2019	35,614	47,694	43,001	126,309
Charge for the year	13,143	20,018	7,126	40,287
On disposals	-	-	(2,994)	(2,994)
At 31 August 2020	<u>48,757</u>	<u>67,712</u>	<u>47,133</u>	<u>163,602</u>
Net book value				
At 31 August 2020	<u>231,464</u>	<u>60,054</u>	<u>21,376</u>	<u>312,894</u>
At 31 August 2019	<u>148,732</u>	<u>61,798</u>	<u>25,293</u>	<u>235,823</u>

14 Analysis of restricted fixed assets

The following are included within the total fixed assets, but are form part of the restricted funds.

	Restricted land and buildings	Restricted plant and machinery	Total restricted fixed assets
	£	£	£
Cost			
At 1 September 2019	129,925	22,160	152,085
Additions	-	-	-
At 31 August 2020	<u>129,925</u>	<u>22,160</u>	<u>152,085</u>
Depreciation			
At 1 September 2019	28,711	8,390	37,101
Charge for the year	6,496	3,442	9,938
At 31 August 2020	<u>35,207</u>	<u>11,832</u>	<u>47,039</u>
Net book value			
At 31 August 2020	<u>94,718</u>	<u>10,328</u>	<u>105,046</u>
At 31 August 2019	<u>101,214</u>	<u>13,770</u>	<u>114,984</u>

15 Analysis of restricted cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	<u>30,733</u>	<u>30,733</u>
	<u>30,733</u>	<u>30,733</u>

16 Stocks

	2020 £	2019 £
Stocks held for other trading activities	<u>5,194</u>	<u>3,663</u>
	<u>5,194</u>	<u>3,663</u>

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Notes to the Financial Statements

17 Debtors: amount falling due within one year	2020	2019
	£	£
Legacies receivable	589,800	-
Other debtors	16,361	248
Prepaid expenses	2,637	2,066
	<u>608,798</u>	<u>2,314</u>

18 Creditors: amounts falling due within one year	2020	2019
	£	£
Accrued expenses	9,955	3,600
Other creditors	-	345
Other taxes and social security	11,941	1,509
Trade creditors	5,762	4,297
	<u>27,658</u>	<u>9,751</u>

19 Movement in funds

	At 01/09/2019	Net movement in funds	Transfers between funds	At 31/08/2020
	£	£	£	£
Unrestricted funds				
General	727,819	1,324,550	-	2,052,369
Equine Hospital	120,000	-	-	120,000
	<u>847,819</u>	<u>1,324,550</u>	<u>-</u>	<u>2,172,369</u>
Restricted funds				
Gerrick Rose Animal Charity	101,214	(6,496)	-	94,718
Support Adoption for pets	10,958	(2,740)	-	8,218
J Sainsburys	3,546	(703)	-	2,843
Equine Hospital	30,000	-	-	30,000
Coronavirus Job Retention Scheme	-	-	-	-
	<u>145,718</u>	<u>(9,939)</u>	<u>-</u>	<u>135,779</u>
Total Funds	<u>993,537</u>	<u>1,314,611</u>	<u>-</u>	<u>2,308,148</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General	1,695,084	(370,534)	1,324,550
Equine Hospital	-	-	-
	<u>1,695,084</u>	<u>(370,534)</u>	<u>1,324,550</u>
Restricted funds			
Gerrick Rose Animal Charity	-	(6,496)	(6,496)
Support Adoption for pets	-	(2,740)	(2,740)
J Sainsburys	-	(703)	(703)
Equine Hospital	-	-	-
Coronavirus Job Retention Scheme	21,694	(21,694)	-
	<u>21,694</u>	<u>(31,633)</u>	<u>(9,939)</u>
Total Funds	<u>1,716,778</u>	<u>(402,167)</u>	<u>1,314,611</u>

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Notes to the Financial Statements

Comparatives for movement in funds

	At 01/09/2018	Net movement in funds	Transfers between funds	At 31/08/2019
	£	£	£	£
Unrestricted funds				
General	595,137	238,402	(105,720)	727,819
Equine Hospital	-	10,440	109,560	120,000
	<u>595,137</u>	<u>248,842</u>	<u>3,840</u>	<u>847,819</u>
Restricted funds				
Gerrick Rose Animal Charity	107,710	(6,496)	-	101,214
Support Adoption for pets	18,450	(3,652)	(3,840)	10,958
J Sainsburys	4,483	(937)	-	3,546
Equine Hospital	-	30,000	-	30,000
	<u>130,643</u>	<u>18,915</u>	<u>(3,840)</u>	<u>145,718</u>
Total Funds	<u>725,780</u>	<u>267,757</u>	<u>-</u>	<u>993,537</u>

Net movement in funds, included in the above are as follows:

	Incoming £	Resources £	Movement £
Unrestricted funds			
General	550,439	(312,037)	238,402
Equine Hospital	10,440	-	10,440
	<u>560,879</u>	<u>(312,037)</u>	<u>248,842</u>
Restricted funds			
Gerrick Rose Animal Charity	-	(6,496)	(6,496)
Support Adoption for pets	-	(3,652)	(3,652)
J Sainsburys	-	(937)	(937)
Equine Hospital	30,000	-	30,000
	<u>30,000</u>	<u>(11,085)</u>	<u>18,915</u>
Total Funds	<u>590,879</u>	<u>(323,122)</u>	<u>267,757</u>

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20 Purpose of restricted funds

Gerrick Rose Animal Charity

Funds received for the purpose of making specified capital improvements on the site, including the donkey barn and tea room. As such all funds carried forward are represented within the net book value of fixed assets.

Support Adoption for pets

Funds received for the purpose of acquiring a tractor and paddock sweeper for the charity. Funds carried forward are represented by the net book value of this equipment.

J Sainsburys

Funds received for the purposes of specified capital improvements on the site. Funds carried forward are represented by the net book value of related improvements. The remaining balance of funds is represented by funds held within the bank.

Equine Hospital

Funds received for the purposes of the equine hospital appeal in 2019. Funds carried forward are represented by the net book value of the initial costs, which have been capitalised. The remaining balance of funds is represented by funds held within the bank.

Coronavirus Job Retention Scheme

Being monies received from HMRC in relation to the Coronavirus Job Retention Scheme to reimburse staff costs during the covid-19 pandemic.

21 Related party transactions

During the year the charity acquired a motor vehicle from Mr J Giles, who is a trustee for the deemed market value of £3500.

Ms J Giles and Ms L Stephenson are the owners of the land upon which the charity operates. This land is leased to the charity free of charge.