

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**

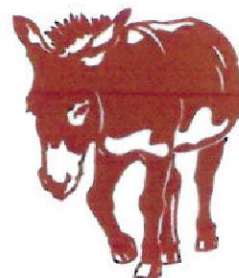
FOR THE YEAR ENDED 31 AUGUST 2020



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.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

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.

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

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>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

Notes to the Financial Statements

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>

THE FLICKA FOUNDATION

Registered Company Number: 08652312 (England and Wales)

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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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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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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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.