

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

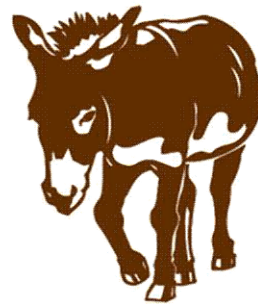
**THE FLICKA FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**



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**

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Ms Laurie Stephenson (Chair)

Ms Wendy Draper

Registered office

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Registered charity number

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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.

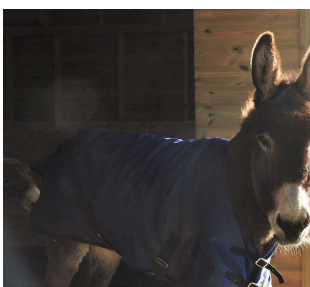
Due to the nature of sanctuary and rescue work we will always have aged animals and those with chronic and acute health issues. In many cases, our sanctuary offers hospice care, for however long or short that may be, but losing individuals of any age from our Flicka Family is always utterly heartbreaking.

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



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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	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.

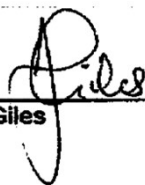
The trustees acknowledge their responsibilities for

(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