

**COMPANY REGISTRATION NUMBER: 08769892**  
**CHARITY REGISTRATION NUMBER: 1156778**

**Our Special Friends**  
**Company Limited by Guarantee**  
**Unaudited financial statements**  
**30 April 2025**

# **Our Special Friends**

**Company Limited by Guarantee**

**Financial statements**

**Year ended 30 April 2025**

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# **Our Special Friends**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report)**

#### **Year ended 30 April 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

#### **Reference and administrative details**

<b>Registered charity name</b>	Our Special Friends
<b>Charity registration number</b>	1156778
<b>Company registration number</b>	08769892
<b>Principal office and registered office</b>	Unit 4 The Vision Centre 5 Eastern Way Bury St Edmunds Suffolk IP32 7AB

#### **The trustees**

The trustees who served during the year and at the date of approval were as follows:

Dr M Johnston MA VetMB PhD MRCVS (Resigned 17 July 2025)  
R Ferguson (Treasurer)  
C Bradburne  
Dr E Ormerod BVMS CF  
R Stephens  
R Sullivan  
Dr J Gurney MB ChB, MA (Resigned 24 July 2024)  
L Tinsley (appointed 15 October 2025)

# Our Special Friends

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 30 April 2025

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<b>Patron</b>	Lord Fairhaven DL KStJ M Abraham OBE BVM&S MRCVS
<b>Team</b>	B Johnston, <i>CEO and Animal Companionship Practitioner</i> G Reid, <i>Animal Companionship Practitioner</i> S McAulay, <i>Animal Companionship Practitioner</i> F Day, <i>Volunteer Support Manager</i> A Simmonds, <i>Fundraising Lead</i> M Taylorson, <i>Office Coordinator</i>
<b>Assisted by:</b>	S Bradwell, <i>Finance</i> A Hunt, <i>Fundraising</i>
<b>Supported 'in the office' by volunteers:</b>	K Mallet, <i>Service Delivery</i> C Singleton, <i>Service Delivery</i> J Webb, <i>Admin Support</i> S Day, <i>Admin Support</i> C Gordon, <i>Admin Support</i> R Clarke, <i>Marketing and PR</i> B Cave, <i>Social Media</i>
<b>Voluntary Advisers</b>	Dr D Carson BVSc(Syd) MRCVS Dr D Rook LL.B(Hons) LLM, DLaw FHEA Dr H Crawford BVSc PGCertSAECC MRCVS L Dickson CGMA MBA, Caseron J Grossart MA MRICS Dr J Littlewood MA PhD BVSc(Hons) DVR DVD MRCVS Veterinary Dermatology Referrals Dr C Mayer MBBCh FRCPsych, Consultant Psychiatrist A Reynolds
<b>Bankers</b>	Barclays Bank plc 20/21 Cornhill Bury St Edmunds Suffolk IP33 1DY
<b>Independent examiner</b>	A Robinson Lovewell Blake LLP Chartered accountants First Floor Suite 2 Hillside Business Park Bury St Edmunds IP32 7EA

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 30 April 2025**

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##### **Objectives and activities**

Our vision is a world in which the power of animal companionship is recognised and integrated into effective care and support plans to enhance the lives of people and their animals.

Animal companionship has been shown to have significant benefits in terms of health and wellbeing for both humans and animals. Sadly, the world we live in is not designed to protect these relationships. Our aim is to be there when things go wrong and help keep people and their animal companions together.

We do this by working in and with our communities to deliver both activity and support services. Examples of our activity services include helping with dog walking, pet welfare and volunteers visiting with their own animals. The services are provided for as long as someone needs them. We frequently develop long-term relationships with our clients.

Our support services are often the most challenging to deliver. Examples of our support include dealing with situations involving domestic abuse, emergency hospitalisation, or homelessness. We are often called on to find emergency foster care for pets at a time when people are under real stress. The complexity of these cases together with the need for urgent action led us to develop the role of Animal Companionship Practitioner. The role requires both veterinary and social care knowledge combined with empathy, patience and resilience.

In addition to the animal companionship support services we deliver, we maintain an animal welfare support fund which can provide financial help for vet fees and other essential pet care.

We are a small charity and can currently only deliver services in West Suffolk. Our ambition is to help more people both in East Anglia and beyond, but we recognise we can't do this on our own. Our strategy is therefore to continue to develop and deliver services in West Suffolk while also seeking to encourage others to protect the bond between people and their pets.

##### **Public benefit**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commissions guidance on public benefit when setting the objectives for the year.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011.

##### **Achievements and performance**

During the year, we supported 1,175 people: 708 direct beneficiaries and 467 people who indirectly benefited, such as family of clients. We also supported 395 dogs, 223 cats, and 19 other animals.

We measure how effective we have been in improving people's health and wellbeing by asking them for feedback. During 2024/25 that feedback can be summarised as follows:

- 100% of clients agreed they had benefited from our services and would recommend us to someone else in their situation
- 84% agreed their mental health and/or emotional wellbeing had improved
- 70% agreed they felt less lonely and/or isolated
- 72% agreed they felt better connected to their community
- 80% agreed they felt less anxious about their situation
- 92% agreed their pet(s) health and/or welfare had improved

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 30 April 2025**

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Furthermore, 49% of clients said they “always/often” felt lonely before receiving help from us, which reduced to 18% after receiving our help.

Third parties involved in cases, including friends and family of clients, referrers, and our volunteers, are requested to complete separate feedback forms to ascertain their opinions on Our Special Friends’ (OSF) impact for both themselves and the client, with 94% of third parties agreeing they had benefitted from OSF being involved with the client.

97% of respondents agreed that the client’s health and wellbeing had improved due to the involvement of OSF and 77% agreed OSF’s involvement meant the client received support from other agencies earlier than would have been possible otherwise.

During the year we also actively encouraged others to recognise the issues we are dealing with and change their approach. Examples included engaging with social workers to highlight the importance of pets to struggling families and lobbying housing providers to adopt pet-inclusive policies.

A highlight of the year was taking our team to Westminster to meet MPs and make the case for change. A total of 39 MPs came to our drop-in session and heard first-hand about the work we are doing.

#### **CEO Report**

OSF is creating a local community of compassionate accessible support for people and animals that need it most. We have shown in West Suffolk that if you have veterinary knowledge and volunteer support where people and pets are living, a plethora of issues can be addressed.

Cases are becoming more complex, people and pets are really struggling, hidden in plain sight. Our interventions are encouraging worried owners to access care, enabling people to stay in hospital and not resist admission or self-discharge and to get to rehab while we care for their animal friends in the meantime.

We are the eyes and ears for the hidden need, and it is shocking. We provide hope when there is none but we are a small team and cannot help everyone. The gap is widening, and community support is needed now, more than ever. However, it is very difficult to objectively measure our impact. We improve wellbeing and reduce the burden on others but quantifying that is a challenge.

I am hugely grateful to all our volunteers and our small team of colleagues for their consistent hard work and commitment. The Westminster event in particular took a lot of resources, and I am hugely grateful to Marc Abraham, our Patron, for the opportunity. We had a large turnout of MPs to the event in Portcullis House, campaigning for pet-inclusive policies.

A new Animal Companionship Practitioner (ACP) colleague, Sam, joined during the year. She is a Registered Veterinary Nurse (RVN) who immediately took to our innovative role, bridging the divide between human and animal health and social care. We also found a Fundraising Lead after nine months of recruitment, Andrew joins us part-time, but the fundraising climate is very tough.

Our team comprises a diverse local volunteer community, supported by a lean employed team at the centre. We need core multi-year unrestricted funding to enable the central team to manage and coordinate our community support. Our work is often unseen but for all of us in the OSF community, it is glaringly obvious that our presence is needed. We constantly get affirmation of the impact we are having; the challenge is demonstrating it.

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 30 April 2025**

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##### **Financial review**

Total income for the year ended 30 April 2025 was £264,364 which was 16% up on the previous year (2024: £227,277). We continue to rely primarily on grants, and the average amount of each grant is still relatively low. We therefore rely on a constant flow of successful applications to fund our services and maintain reserves.

While a broad spread of funders reduces the risk inherent with just one or two major providers, the time and effort required to apply, secure and report on these grants is significant for a small charity. Our future growth will therefore depend on securing income from a wider range of sources. During the year we recruited a part-time Fundraising Lead with the aim of diversifying our sources of income.

In addition to fundraising to support our charitable activities, we believe there is an increasingly strong case for local authorities and welfare agencies to contract with us to provide our services.

Expenditure for the year decreased to £264,259 (2024: £276,261). The decrease was primarily in order to reduce the deficits of the last two years. As a result, we achieved a very modest surplus for the year which increased our reserves from £136,885 to £136,990.

##### **Reserves Policy**

Unrestricted reserves, which the trustees consider to be free reserves, at 30 April 2025 were £62,418 (2024: £75,863).

If the level of unrestricted reserves falls below 6 months of unrestricted expenditure the Trustees will determine what action is required to be taken in order to increase reserves in line with our policy. As at the year end unrestricted reserves amounted to 7 (2024: 5) months of unrestricted costs.

The Charity's reserves policy is to also maintain total reserves at a level adequate to protect its ongoing work from significant fluctuations in funding. As at the year-end total reserves were £136,990 (2024: £136,885). The trustees are satisfied with the level of reserves.

##### **Plans for future periods**

As with any small charity in the current environment our plans are heavily dependent on the availability of funding. Nevertheless, we have identified future projects to enhance our data collection and impact reporting, streamline our case management and improve our communications and messaging.

##### **Structure, governance and management**

The charity is a registered charity and a company limited by guarantee. The charitable company was incorporated on 11 November 2013 (number 08769892) and became a registered charity (number 1156778) on 23 April 2014. The company was established under a Memorandum of Association, which sets out its objects and powers and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The current board of trustees and the changes which have occurred since the previous annual report are as stated in the reference and administrative details of these accounts.

None of the Trustees have any beneficial interest in the charitable company.

##### **Appointment, induction and training of trustees**

New trustees are recruited through a combination of advertising, recommendation, and personal contact. Appointments are reviewed and approved by the Board and all new trustees are provided with a detailed induction.

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

**Year ended 30 April 2025**

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#### **Risk management**

Management has reviewed the major risks to which the Charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the Charity faces. As is the case for many charities, external funding represents a risk to the stability of the Charity. Our Special Friends enjoys the support from a number of loyal donors, costs are closely monitored to ensure the Charity operates within its means and the Charity maintains some reserves, all of which minimise exposure to this risk.

#### **Trustee responsibilities**

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

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Going concern**

Through consideration of reports on income, expenditure and of forecasts for the next twelve months, Trustees have analysed any risks to the Charity, and have identified no material uncertainties that cast doubt about the ability of the company to continue as a going concern.

#### **Independent examiner reappointment**

A resolution to reappoint A Robinson of Lovewell Blake LLP as independent examiner will be proposed at the next trustee board meeting.

#### **Small company provisions**

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 14 January 2025 and signed on behalf of the board of trustees by:



R Ferguson  
Trustee and treasurer



# Our Special Friends

## Company Limited by Guarantee

### Independent examiner's report to the trustees of Our Special Friends

Year ended 30 April 2025

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I report to the charity trustees on my examination of the financial statements of the company for the year ended 30 April 2025 which comprise the statement of financial activities (including income and expenditure account), balance sheet and the related notes.

#### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



A Robinson  
Independent Examiner

Lovewell Blake LLP  
Chartered accountants  
First Floor Suite  
2 Hillside Business Park  
Bury St Edmunds  
IP32 7EA

20 January 2026

# Our Special Friends

## Company Limited by Guarantee

### Statement of financial activities (including income and expenditure account)

Year ended 30 April 2025

			2025		2024
	Note	Unrestricted £	Restricted £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	31,292	19,000	50,292	52,352
Charitable activities	6	53,500	156,736	210,236	173,233
Other trading activities	7	1,500	–	1,500	–
Investment income	8	2,336	–	2,336	1,692
		<u>88,628</u>	<u>175,736</u>	<u>264,364</u>	<u>227,277</u>
<b>Expenditure</b>					
Raising funds					
Expenditure on raising funds	9	41,304	–	41,304	30,934
Charitable activities	10	60,769	162,186	222,955	245,327
		<u>102,073</u>	<u>162,186</u>	<u>264,259</u>	<u>276,261</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(13,445)</u>	<u>13,550</u>	<u>105</u>	<u>(48,984)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>75,863</u>	<u>61,022</u>	<u>136,885</u>	<u>185,869</u>
Total funds carried forward		<u>62,418</u>	<u>74,572</u>	<u>136,990</u>	<u>136,885</u>

The notes on pages 10 to 20 form part of these financial statements.

# Our Special Friends

## Company Limited by Guarantee

### Balance sheet

30 April 2025

		2025		2024	
	Note	£	£	£	£
<b>Current assets</b>					
Debtors	15	78,198		59,564	
Cash at bank and in hand		144,605		139,010	
		<u>222,803</u>		<u>198,574</u>	
<b>Creditors: Amounts falling due</b>	16	<u>(85,813)</u>		<u>(61,689)</u>	
<b>Net current assets</b>			136,990		136,885
<b>Total assets less current liabilities</b>			<u>136,990</u>		<u>136,885</u>
<b>Net assets</b>			<u>136,990</u>		<u>136,885</u>
<b>Funds of the charity</b>					
Restricted funds			74,572		61,022
Unrestricted funds			<u>62,418</u>		<u>75,863</u>
<b>Total charity funds</b>	19		<u>136,990</u>		<u>136,885</u>


For the year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 14 January 2026 and are signed on behalf of the board by:

  
R Ferguson  
Trustee and treasurer

Company registration number: 08769892

The notes on pages 10 to 20 form part of these financial statements.

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Notes to the financial statements**

**Year ended 30 April 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office and operating address is Unit 4, The Vision Centre, 5 Eastern Way, Bury St Edmunds, Suffolk, IP32 7AB.

#### **2. Statement of compliance**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The accounts have been prepared on the going concern basis and the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Income**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

These are capitalised if they can be used for more than one year, and cost at least £1,000.

##### Depreciation

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

- |                    |                     |
|--------------------|---------------------|
| Computer Equipment | - 33% straight line |
|--------------------|---------------------|

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

#### 4. Limited by guarantee

The company has no share capital but is limited by guarantee. Every member of the company is the guarantor and undertake to contribute to the assets of the company in the event of it being wound up, such amounts as may be required. Each guarantor's liability is limited to £10.

#### 5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Donations and gifts	28,565	19,000	47,565
Legacies	1,000	—	1,000
Gift aid	1,727	—	1,727
	<u>31,292</u>	<u>19,000</u>	<u>50,292</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations and gifts	30,005	20,500	50,505
Gift aid	1,847	—	1,847
	<u>31,852</u>	<u>20,500</u>	<u>52,352</u>

#### 6. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Grants	53,500	156,736	210,236

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

Year ended 30 April 2025

#### 6. Charitable activities (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Grants	58,950	114,283	173,233

#### 7. Other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Fundraising events	1,500	1,500	—	—

#### 8. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Interest receivable	2,336	2,336	1,692	1,692

#### 9. Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Outsourced services	24,772	—	24,772
Advertising and marketing	1,303	—	1,303
Staff costs	15,229	—	15,229
	41,304	—	41,304

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Outsourced services	6,819	20,000	26,819
Advertising and marketing	4,115	—	4,115
Staff costs	—	—	—
	10,934	20,000	30,934

**Our Special Friends**  
**Company Limited by Guarantee**

**Notes to the financial statements** *(continued)*

**Year ended 30 April 2025**

**10. Expenditure on charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Volunteer costs	2,871	—	2,871
Animal care costs	393	22,544	22,937
Office expenses	24,701	23,913	48,614
Outsourced services	19,283	—	19,283
Staff costs	13,521	115,729	129,250
	<u>60,769</u>	<u>162,186</u>	<u>222,955</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Volunteer costs	4,116	—	4,116
Animal care costs	2,199	13,498	15,697
Office expenses	33,970	5,882	39,852
Outsourced services	15,615	—	15,615
Staff costs	92,056	77,991	170,047
	<u>147,956</u>	<u>97,371</u>	<u>245,327</u>

**11. Independent examination fees**

Fees payable to the independent examiner for examination of the financial statements were £1,800 (2024: £1,637)

**12. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	135,683	155,954
Social security costs	6,347	10,480
Pension costs	2,449	3,614
Staff training and expenses	193	2,685
	<u>144,672</u>	<u>172,733</u>

The average head count of employees during the year was 5 (2024: 5). No employee received employee benefits of more than £60,000 during the year (2024: None). The key management personnel of the charity comprise the CEO for the charity. The total amount of employee benefits (including employer pension contributions) received in respect of key management personnel amounted £30,845 (2024: £34,827).



# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 30 April 2025

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#### 13. Trustee remuneration and expenses

Trustees were reimbursed expenses amounting to £Nil (2024: £Nil) during the year.

#### 14. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 May 2024 and 30 April 2025	3,852
	<u>          </u>
<b>Depreciation</b>	
At 1 May 2024 and 30 April 2025	3,852
	<u>          </u>
<b>Carrying amount</b>	
At 30 April 2025	–
	<u>          </u>
At 30 April 2024	–
	<u>          </u>

#### 15. Debtors

	2025 £	2024 £
Prepayments and accrued income	76,743	59,077
Other debtors	1,455	487
	<u>          </u>	<u>          </u>
	78,198	59,564
	<u>          </u>	<u>          </u>

#### 16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,509	3,402
Accruals and deferred income	78,450	58,287
Social security and other taxes	1,854	–
	<u>          </u>	<u>          </u>
	85,813	61,287
	<u>          </u>	<u>          </u>

## Our Special Friends

### Company Limited by Guarantee

#### Notes to the financial statements *(continued)*

Year ended 30 April 2025

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#### 17. Deferred income

	2025	2024
	£	£
Deferred income at 1 May 2024	56,650	-
Recognised in the year	(41,100)	-
Grants deferred	60,000	56,650
	<hr/>	<hr/>
Deferred income at 30 April 2025	75,550	56,650
	<hr/>	<hr/>

Deferred income relates to conditional grant income entitled to within the year on behalf of projects being completed in following years.

#### 18. Defined contribution plans

The company provides pension benefits under the NEST scheme.

The amount recognised in income or expenditure as an expense in relation to the defined contribution plans was £2,449 (2024: £3,614).

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 30 April 2025

#### 19. Analysis of charitable funds

Year ended 30 April 2025	At 1 May				At 30 Apr
Restricted grants	2,024	Income	Expenditure	Transfers	2,025
	£	£	£	£	£
Pets Foundation	15,000	–	(15,000)	–	–
Babergh District Council	20,000	–	(17,862)	–	2,138
West Suffolk Council - Community Chest	9,000	–	(9,000)	–	–
Global's Make Some Noise	12,022	31,100	(30,780)	–	12,342
Anthony V Martin Charitable Foundation	5,000	–	(2,170)	–	2,830
Anonymous Charitable Fund	–	30,000	(30,000)	–	–
Helen Roll Charity	–	10,000	(10,000)	–	–
Suffolk Community Foundation – David & Jill Simpson Fund	–	5,000	(5,000)	–	–
Simon Gibson Charitable Trust	–	10,000	(10,000)	–	–
Suffolk Community Foundation – J A Award	–	2,000	(2,000)	–	–
Petplan Charitable Trust	–	5,000	(5,000)	–	–
Mid Suffolk District Council Community Grant	–	30,000	(20,000)	–	10,000
Suffolk Community Foundation - Tattersalls	–	1,136	–	–	1,136
Helen Roll Charity	–	10,000	–	–	10,000
Anonymous Donor (1)	–	14,000	–	–	14,000
Babergh District Council	–	10,000	–	–	10,000
Anonymous Donor (2)	–	5,000	(374)	–	4,626
Suffolk Community Foundation – Household Support Fund	–	5,000	(5,000)	–	–
West Suffolk Council - Thriving Communities	–	7,500	–	–	7,500
	<u>61,022</u>	<u>175,736</u>	<u>(162,186)</u>	<u>–</u>	<u>74,572</u>
<b>Unrestricted funds</b>					
General funds	<u>75,863</u>	<u>88,628</u>	<u>(102,073)</u>	<u>–</u>	<u>62,418</u>

# Our Special Friends

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 30 April 2025

<i>Year ended 30 April 2024</i>	<i>At 1 May</i>				<i>At 30 Apr</i>
<b>Restricted Funds</b>	2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
Kennel Club Charitable Trust – Chelsea & Mr French Fund	838	–	(838)	–	–
Anonymous Charitable Trust	15,774	–	(15,774)	–	–
West Suffolk Council - Community Chest	5,000	–	(5,000)	–	–
Mid Suffolk District Council	20,000	–	(20,000)	–	–
ADCH Mars Food Fund Programme	1,998	–	(1,998)	–	–
Helen Roll Charity	–	10,000	(10,000)	–	–
National Lottery Community Fund – Awards for All	–	9,560	(9,560)	–	–
Suffolk Community Council – Locality Funding	–	907	(907)	–	–
Suffolk Community Foundation - Shadwell	–	1,250	(1,250)	–	–
Animal Friends Insurance	–	5,000	(5,000)	–	–
West Suffolk Council - Newmarket Public Mental Health Programme	–	5,000	(5,000)	–	–
Co-Op Local Community Fund	–	2,016	(2,016)	–	–
The Hobson Charity	–	5,000	(5,000)	–	–
Suffolk Community Foundation - Parqiter	–	5,000	(5,000)	–	–
Florence Cohen Charitable Trust	–	2,000	(2,000)	–	–
Suffolk Community Foundation - Miller	–	2,000	(2,000)	–	–
Suffolk County Council - Locality Funding	–	1,000	(1,000)	–	–
Pets Foundation	–	15,000	–	–	15,000
Babergh District Council	–	20,000	–	–	20,000
Suffolk Community Foundation - Birketts	–	1,000	(1,000)	–	–
Global's Make Some Noise	–	15,550	(3,528)	–	12,022
West Suffolk Council - Community Chest	–	9,000	–	–	9,000
Anthony V Martin Charitable Foundation	–	5,000	–	–	5,000
Anonymous Individual Fund	–	20,000	(20,000)	–	–
500 Suffolk Reasons	–	500	(500)	–	–
	43,610	134,783	(117,371)	–	61,022
<b>Unrestricted funds</b>					
General Funds	142,259	92,494	(158,890)	–	75,863

# **Our Special Friends**

## **Company Limited by Guarantee**

### **Notes to the financial statements *(continued)***

#### **Year ended 30 April 2025**

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##### **Restricted fund purposes:**

- Anonymous Donor (2): The income received within this fund is restricted to the animal welfare support fund for animals experiencing pain.
- Mid Suffolk District Council: The income received within these funds is restricted to support animal companionship support services for 24/25 (£20,000) and 25/26 (£10,000).
- Helen Roll Charity: The income received within this fund is restricted to support the cost of encouraging the wider adoption of animal companionship support services
- Suffolk Community Foundation - Tattersalls Fund: The income received within this fund is restricted to support animal companionship support services in the Newmarket area.
- Anonymous Donor (1): The income received within this fund is restricted to support office rental costs.
- West Suffolk Council – Thriving Communities: The income received within this fund is restricted to support animal companionship practitioners.
- Babergh District Council: The income received within these funds is restricted to support animal companionship coordinator costs for 24/25 (£20,000) and animal companionship support services for 25/26 (£10,000)
- Global's Make Some Noise: The income received within this fund is restricted to support animal companionship practitioner costs.
- Anthony V Martin Charitable Foundation: The income received within this fund is restricted to the animal welfare support fund

##### **The following restricted projects have been completed:**

- Pets Foundation: The income received within this fund is restricted to support the animal welfare support fund
- West Suffolk Council – Community Chest: The income received within this fund is restricted to support animal companionship coordinator costs.
- Anonymous Charitable Trust: The income received within this fund is restricted to support animal companionship practitioner costs in 24/25 and the Charity Manager salary in 23/24
- Helen Roll Charity: The income received within this fund is restricted to support volunteer recruitment and management costs.
- Suffolk Community Foundation – David and Jill Simpson Fund: The income received within this fund is restricted to support animal companionship support services.
- Simon Gibson Charitable Trust: The income received within this fund is restricted to support volunteer recruitment and support costs
- Suffolk Community Foundation – Birketts: The income received within this fund is restricted to support animal companionship support services.
- Petplan Charitable Trust : The income received within this fund is restricted to support animal companionship practitioner costs
- Suffolk Community Foundation –Household Support Fund: The income received within this fund is restricted to purchase supermarket vouchers to distribute to clients in need.

## Our Special Friends

### Company Limited by Guarantee

#### Notes to the financial statements *(continued)*

Year ended 30 April 2025

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#### 20. Analysis of net assets between funds

30 April 2025	General Funds	Restricted Funds	Total Funds
	£	£	£
Current assets	148,231	74,572	222,803
Creditors less than 1 year	(85,813)	–	(85,813)
	<hr/>	<hr/>	<hr/>
<b>Net Assets</b>	<b>62,418</b>	<b>74,572</b>	<b>136,990</b>
	<hr/>	<hr/>	<hr/>
 30 April 2024	 General Funds	 Restricted Funds	 Total Funds
	£	£	£
Current assets	137,552	61,022	198,574
Creditors less than 1 year	(61,689)	–	(61,689)
	<hr/>	<hr/>	<hr/>
<b>Net Assets</b>	<b>75,863</b>	<b>61,022</b>	<b>136,885</b>
	<hr/>	<hr/>	<hr/>

#### 21. Related parties

B Johnston, CEO of the charity, is a family member to the Trustee M Johnston. During the year the charity paid B Johnston amounts totalling £30,845 (2024: £38,264).

J Bradburne, is a family member to the Trustee C Bradburne. During the year the charity paid J Bradburne amounts for outsourced services totalling £5,700 (2024: £4,500).

There were no other related party transactions in this or the prior year.