

**Flori's Friends Rescue**  
**Trustees' Annual Report And Unaudited Financial Statements**  
**For The Year Ended 28 February 2025**

# FLORI'S FRIENDS RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Suzanne Woodhead Marina George Alison Towler
<b>Charity number</b>	1177365
<b>Registered office</b>	Little Oaks Bigbury Road Chartham Hatch Canterbury CT4 7ND
<b>Independent examiner</b>	Jessica Lawrence FCA CTA Azets Audit Services Limited 12 King Street Leeds LS1 2HL
<b>Bankers</b>	NatWest 31 High Street Deal Kent CT14 6EW

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# FLORI'S FRIENDS RESCUE

## CONTENTS

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	<b>Page</b>
Trustees' Annual report	1 - 3
Statement of Trustees' Annual responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

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# FLORI'S FRIENDS RESCUE

## TRUSTEES' ANNUAL REPORT

### *FOR THE YEAR ENDED 28 FEBRUARY 2025*

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The Trustees present their annual report and financial statements for the year ended 28 February 2025.

Flori's Friends Rescue is a charitable organisation governed by a board of trustees. The charity is registered with the Charity Commission and operates under a governing constitution. Day-to-day operations are overseen by the Founder, Natalia George, with support from trustees, volunteers, and a small team of volunteers.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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 (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our mission is to rescue, rehabilitate, and rehome animals in need, particularly those with complex medical and behavioural needs. In addition, we aim to educate the public and support pet owners, particularly those caring for disabled pets, through training and provision of equipment. We operate primarily in Kent and focus on high-needs animals, with an increasing emphasis on those requiring long-term or specialist care, such as paralysed dogs and FIV+ cat. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and planning future activities.

# FLORI'S FRIENDS RESCUE

## TRUSTEES' ANNUAL REPORT (CONTINUED)

### FOR THE YEAR ENDED 28 FEBRUARY 2025

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#### **Achievements and performance**

During the year, Flori's Friends Rescue achieved the following:

##### Animal Rescue and Rehoming:

Cats: 178 rescued, 174 rehomed, 2 returned and rehomed again

Dogs: 4 rescued, 1 rehomed, 3 in permanent foster homes supported by the rescue, 6 paralysed dogs remain in permanent care with the charity.

We have made a strategic shift from volume-based rescue to specialising in severe cases. These include: FIV+ cats, feral cats, pregnant cats with medical complications, severely abused or neglected cats

These cases demand more time, veterinary care, and resources but allow us to make a greater impact per animal rescued.

We no longer intake Romanian strays due to the behavioural risks and limitations on rehoming assessments in the UK. Additionally, we lack the capacity to reabsorb animals if placements break down, so we are currently focusing our resources domestically.

##### Educational Outreach:

We have increased educational engagement, attending more schools and colleges.

We now accept only BSc-level and above students for work experience; two recent students were veterinary surgeons in training. Our goal is to support veterinary education in paralysis care, which is currently underrepresented in UK curricula.

##### Specialist Animal Support:

We offer free dog wheelchairs and fittings to low-income families, we also provide training on managing incontinence, spinal injury, and mobility issues, often through referrals from veterinary clinics and support for braces and prosthetics is also available, although less common.

Our founder Natalia George has directly supported around 45 owners this year, educating them in hands-on care such as bladder expression and wheelchair use.

##### Community Engagement:

We have made significant efforts to manage the feral and stray cat population in Kent. Online sponsorships have increased, particularly to support our disabled dogs in end-of-life foster homes, providing an interactive way for donors to contribute.

#### **Financial review**

The Statement of Financial Activities shows a net surplus for the year of £169,178 (2024 deficit - £4,943).

Net Current Assets stand in total at £230,154 at 28 February 2025 (2024 - £66,774).

The total income for the year was £349,341 (2024 - £145,996). Income from donations and legacies was £296,035 (2024 - £109,632).

The current level of free reserves is £230,154.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# FLORI'S FRIENDS RESCUE

## TRUSTEES' ANNUAL REPORT (CONTINUED)

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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### Structure, governance and management

The charity currently has:

- 3 Trustees
- 11 Volunteers
- 2 Paid employees
- 3 Self-employed contractors (Marketing Manager, Fundraising Manager and dog walker), all accountable to the Board.

### Future plans

The charity plans to expand into a dedicated UK rescue centre in 2026. The new facility will serve as a paralysed dog rehabilitation hub, allowing us to increase intake capacity and provide more intensive care. Plans include on-site accommodation for cats, educational spaces for youth outreach, and emergency intake capacity from local authorities. Until this expansion is complete, intake numbers will remain intentionally lower to ensure responsible use of current resources.

### Fundraising and Income Generation

Fundraising is conducted online via social media and through applications to established Trusts and Foundations. We do not fundraise via unsolicited emails or telephone calls.

All donor data is managed in line with the Data Protection Act 2018. We never sell or share supporter data and keep all records secure and up to date.

### Thanks, and Acknowledgements

The Trustees extend their sincere gratitude to all our donors, sponsors, volunteers, and supporters. Their contributions - financial, practical, and emotional - make a tangible difference to the lives of the animals we care for.

The Trustees' Annual report was approved by the Board of Trustees.



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Suzanne Woodhead

**Trustee**

Date: 06/11/2025  
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# **FLORI'S FRIENDS RESCUE**

## **STATEMENT OF TRUSTEES' ANNUAL RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 28 FEBRUARY 2025***

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The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

# FLORI'S FRIENDS RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FLORI'S FRIENDS RESCUE

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I report to the Trustees on my examination of the financial statements of Flori's Friends Rescue (the charity) for the year ended 28 February 2025.

### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

*Jessica Lawrence*

**Azets Audit Services Limited**

**Jessica Lawrence FCA CTA**

12 King Street  
Leeds  
LS1 2HL

Dated: 13/11/2025

# FLORI'S FRIENDS RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	2024 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	288,035	8,000	296,035	109,632
Other income	4	53,306	-	53,306	36,364
<b>Total income</b>		<b>341,341</b>	<b>8,000</b>	<b>349,341</b>	<b>145,996</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	172,163	8,000	180,163	150,939
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>169,178</b>	<b>-</b>	<b>169,178</b>	<b>(4,943)</b>
Fund balances at 1 March 2024		66,774	-	66,774	71,717
<b>Fund balances at 28 February 2025</b>		<b>235,952</b>	<b>-</b>	<b>235,952</b>	<b>66,774</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# FLORI'S FRIENDS RESCUE

## BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		5,798		-
<b>Current assets</b>					
Stocks	12	354		-	
Debtors	13	14,676		-	
Cash at bank and in hand		230,460		66,774	
		<u>245,490</u>		<u>66,774</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(15,336)</u>		<u>-</u>	
Net current assets			230,154		66,774
<b>Total assets less current liabilities</b>			<u>235,952</u>		<u>66,774</u>
<b>Income funds</b>					
Unrestricted funds			235,952		66,774
			<u>235,952</u>		<u>66,774</u>

The financial statements were approved by the Trustees on 06/11/2025 .....



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Suzanne Woodhead  
Trustee

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

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### 1 Accounting policies

#### Charity information

Flori's Friends Rescue is a charity registered with the Charity Commission in England and Wales under the registered number 1177365. The principal address is Little Oaks, Bigbury Road, Chartham Hatch, CT4 7ND.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

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

The previous accounts were prepared on a receipts and payments basis. The current year accounts have been prepared on the accruals basis due to the income exceeding the receipts and payments threshold.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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 financial statements.

#### 1.4 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.

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 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:

Motor vehicles	25% Reducing balance
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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 the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

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### 1 Accounting policies

(Continued)

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12 Debtors**

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

#### **1.13 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Creditors are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2025 £	2025 £	2025 £	2024 £
Donations	279,120	-	279,120	74,312
Adoption fees	4,415	-	4,415	4,820
Grants received	4,500	8,000	12,500	30,500
	<u>288,035</u>	<u>8,000</u>	<u>296,035</u>	<u>109,632</u>

### 4 Other income

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Commissions	1,062	1,398
Rent contribution	2,000	-
Gift aid reclaim	1,142	-
Interest income	2,139	810
2024 & 2025 VAT reclaim	22,134	-
Lottery income	41,749	32,945
Fundraising income	5,214	1,211
	<u>53,306</u>	<u>36,364</u>

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 5 Charitable activities

	2025 £	2024 £
Dog transportation	-	12,370
Veterinary fees - Unrestricted	62,573	32,513
Dog training, walking and behavioural fees	27,292	7,243
Feed, accessories, microchips and wheelchairs	26,055	24,219
Wages and salaries	25,230	24,495
Lottery prizes	9,759	11,521
Event costs	656	376
Staff pension costs defined contribution	484	-
VAT recovered on payments	(22,134)	(7,908)
	<u>129,915</u>	<u>104,829</u>
Grant funding of activities (see note 6)	8,000	6,020
Share of support costs (see note 7)	36,953	36,114
Share of governance costs (see note 7)	5,295	3,976
	<u>180,163</u>	<u>150,939</u>
<b>Analysis by fund</b>		
Unrestricted funds	172,163	150,939
Restricted funds	8,000	-
	<u>180,163</u>	<u>150,939</u>

### 6 Grants payable

	2025 £	2024 £
Grants to institutions (1 grant):		
Eli for Animals	8,000	5,000
Other	-	1,020
	<u>8,000</u>	<u>6,020</u>

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Depreciation	252	-	252	-	-	-
Advertising, marketing, merchandise and website	2,445	-	2,445	1,814	-	1,814
Vehicle lease fees, vehicle expenses and travel costs	12,986	-	12,986	13,086	-	13,086
Printing, stationery, postage and office costs	1,531	-	1,531	3,885	-	3,885
Computer and IT expenses	1,398	-	1,398	1,449	-	1,449
Insurance	245	-	245	5,225	-	5,225
Telephone	1,717	-	1,717	1,257	-	1,257
Sundry expenses	7,379	-	7,379	9,398	-	9,398
Rent	9,000	-	9,000	-	-	-
Accountancy	-	5,295	5,295	-	3,976	3,976
	<u>36,953</u>	<u>5,295</u>	<u>42,248</u>	<u>36,114</u>	<u>3,976</u>	<u>40,090</u>
Analysed between Charitable activities	<u>36,953</u>	<u>5,295</u>	<u>42,248</u>	<u>36,114</u>	<u>3,976</u>	<u>40,090</u>

Governance costs includes payments to the Independent Examiner of £1,400 (2024: £1,250) for Independent Examination fees and accountancy fees.

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>3</u>	<u>2</u>

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

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 11 Tangible fixed assets

	Motor vehicles £
<b>Cost</b>	
Additions	6,050
At 28 February 2025	6,050
<b>Depreciation and impairment</b>	
Depreciation charged in the year	252
At 28 February 2025	252
<b>Carrying amount</b>	
At 28 February 2025	5,798

### 12 Stocks

	2025 £	2024 £
Finished goods and goods for resale	354	-

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	12,939	-
Prepayments and accrued income	1,737	-
	14,676	-

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	(83)	-
Other creditors	14,738	-
Accruals and deferred income	681	-
	15,336	-

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 March 2024	Incoming resources	Resources expended	Balance at 28 February 2025
	£	£	£	£	£
Eli for Animals	-	-	8,000	(8,000)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Eli for Animals - Spaying and neutering of dogs and cats in Romania, including veterinary costs. Also includes the improvements to, and maintenance of, the ELI sanctuary.

### 16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	6,879	3,138
Between two and five years	-	6,879
	<u>          </u>	<u>          </u>
	<u>6,879</u>	<u>10,017</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# FLORI'S FRIENDS RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 18 Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total 2024 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	109,632	-	109,632
Other income	36,364	-	36,364
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	145,996	-	145,996
	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	150,939	-	150,939
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	150,939	-	150,939
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	(4,943)	-	(4,943)
	<hr/>	<hr/>	<hr/>
Fund balances at 1 March 2023	71,717	-	71,717
	<hr/>	<hr/>	<hr/>
<b>Fund balances at 29 February 2024</b>	66,774	-	66,774
	<hr/>	<hr/>	<hr/>