

FRIENDS OF ANIMALS WALES

England & Wales · Charity number 1182414

Details

Status Registered

Legal form Charitable company

Company number [07713750](#)

Registered 2019-03-12

Register [View on the Charity Commission register](#)

Contact

Address Animal Charity Shop
23 Church Road
Ton Pentre
Pentre
Mid Glamorgan
CF41 7EB

Phone 07814118820

Email foawales@aol.com

Website <https://friendsofanimalswales.org.uk>

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO RELIEVE THE SUFFERING AND DISTRESS OF ANIMALS IN NEED OF CARE AND ATTENTION BY RESCUE AND REHOMING, ABANDONED, INJURED AND HOMELESS DOGS CATS AND OTHER ANIMALS IN THE RHONDDA CYNON TAFF AND SURROUNDING AREA FOR THE BENEFIT OF THE PUBLIC, AND PROVIDE AND MAINTAIN SHELTER, RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS AND TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION AND SECURITY FOR ANIMALS IN NEED BY WAY OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC ON MATTERS PERTAINING TO ANIMAL WELFARE GENERALLY AND PREVENTION OF CRUELTY AND SUFFERING.

Activities: Rescue and rehabilitate unwanted and abandoned animals, mostly dogs, cats and rabbits. Staffed by Volunteers who are responsible for all aspects of the rescues work. Animals are cared for in foster homes. Run a 24 hour Helpline. Operate an online Lost and Found service. Support a number of food banks with pet food. Foster the pets of owners in crisis working with various agencies.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Egypt
- Greece
- Turkey
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£242,525	£197,211	-	-
2024-07-31	£289,132	£243,649	-	-
2023-07-31	£360,986	£373,220	-	-
2022-07-31	£358,301	£314,780	-	-
2021-07-31	£342,839	£355,055	-	-
2020-07-31	£260,595	£214,339	-	-

Trustees

Name	Role	Appointed
EILEEN JONES MBE	Chair	2011-07-21
CELESTE WILLIAMS		2016-07-18
JANET HAWKINS		2011-07-21
PAULINE MARCHANT		2016-07-18

FRIENDS OF ANIMALS WALES

England & Wales - Charity number 1182414

Accounts



Friends of Animals Wales

Annual Report and Statement of Accounts

For the Year Ended 31 July 2025

Charity Registration Number: 1182414

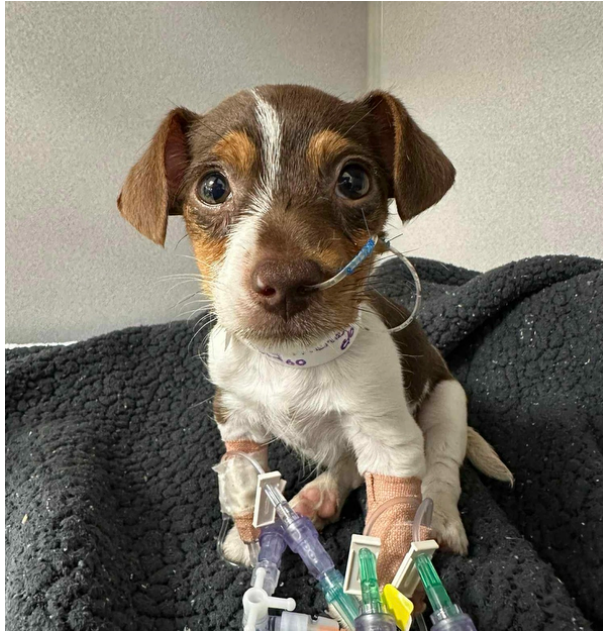
Trustees' Report

Friends of Animals Wales is a volunteer-run rescue organisation working within local communities across Wales and the UK. As a home-based organisation all animals are cared for in foster homes, with occasional use of boarding facilities during emergencies. We specialise in the rescue, rehabilitation and rehoming of dogs and cats. The majority of animals entering our care require significant veterinary treatment, emotional rehabilitation, and long-term support before they are ready for adoption.

Rescue and Rehoming



Due to a welcomed small reduction in the numbers of puppy farmed or breeding dogs needing our help we have been able to take in more dogs from homes. This can be due to changes in circumstances, homelessness, ill health of owners or the dog, or where owners have purchased a dog unsuitable for their lifestyle. Cats and kittens coming into our care are mostly from homes although we do take a number of unclaimed strays. We continue to work closely with veterinary practices who contact us regarding injured cats that are unclaimed and dogs and cats that have been signed over to them because owners are unable or unwilling to pay for veterinary treatment or surgery. Many of these incur high costs to enable them to have a better quality of life but most of the veterinary practices we work with offer us discounts on treatment and medication.



All animals receive a full veterinary examination on arrival and appropriate veterinary care including neutering, dental work, vaccinations, parasite treatment, and any necessary surgeries. Due to their poor condition and long-term neglect many require specialist referral. Animals with ongoing health needs may be placed into permanent foster homes with the charity retaining responsibility for veterinary costs, specialist food and any other support needed. Some with chronic health conditions leave us on an assisted adoption contract and we continue to cover veterinary costs for those conditions. We operate a non-destruct policy and will only consider euthanasia when advised as the most compassionate option by veterinary professionals.



Respite Care

This part of our work is particularly important to us. Many of our Volunteers have experienced challenging times in their life and helping pet owners who are struggling with illness, hospitalisation, homelessness and various others crisis in their lives is very rewarding and a chance to give back. We do have to manage this service with the needs of our main responsibility to rescue and rehome but when space allows, we will always take in those owned pets we have room for until owners re in a position to have them returned.



Community Support and Food Bank Assistance

Another part of our vital community work is our Pet Food Bank

We are fortunate to receive a great deal of support from pet food companies, retailers and the general public with donations of pet food. We work with several community groups and human pet food banks to keep them stocked with food for pets they can give out. We make regular deliveries or they collect when needed. We deliver food directly to pet owners following referrals from social services, community groups, members of the public, housing associations and self referral.

Many of those who apply to us directly have disabilities or difficulties with transport, so our team of volunteers deliver food directly. We often build a relationship with some of those and can signpost them to other forms of support or help them with clothing or household items from donations to our shops. We can also help with parasite treatments, pet bedding, collars, leads, cat litter and other items to improve the quality of life for owners and especially their pets.

In addition, we also support a small number of smaller rescues with surplus food and equipment supplies.



Lost and Found service to help reunite missing pets with their owners. An online service via social media we post details of missing or found pets. Signpost owners to additional support and advise on steps needed to recover their pets. We also have volunteers who hold microchip scanners and we can help reunite found pets with owners.

A 24-hour Helpline offering advice and assistance.

Demand for support from pet owners continues to increase significantly. We provide emergency pet food, medication support, parasite treatments, and practical assistance to those struggling financially. Referrals come to us through social services, housing associations, community groups, the police and through self referrals. Many of the individuals we help have limited or no access to transport, and our volunteers deliver supplies directly where needed. We also work closely with local food banks and community services to ensure help reaches those most in need. We also support smaller rescue organisations with food and equipment supplies.

We are extremely grateful for the ongoing support of many organisations and businesses including Bern Pet Food, Pets at Home, Pets Foundation, Tesco Chepstow, Cardiff and Bridgend, Jolly's Merthyr, Pet Wise and others. Veterinary practices often donate surplus food and other supplies, and the general public are very generous donation if food and equipment including when a much-loved pet has passed away and they want to make use of their belongings



Impact of Economic Pressures

We continue to deal with the effects of the higher cost of living and many people struggling to afford the rising costs of owning a pet. We do what we can to assist but for some the only option is to hand in their pet for rehoming. Some of these having on going health issues that require a large amount of veterinary care often involving specialist referral treatment.

Whilst we have many amazing supporters who donate as much as they can an increase in their own living costs does affect their ability to be as generous as previously. Our own operating costs have increased but we continue to cover our overheads and maintain a surplus. Our volunteers work tirelessly to help our charity continue to save and change lives.



Volunteers

As an organisation run entirely by Volunteers, they are essential to our existence. They work in our three shops, they organise and hold events like dog shows, meet and greets, sponsored challenges, auctions, fostering, administration, marketing and publicity, home checks and every other aspect of running our rescue. We organise Dog First Aid Courses which are free for volunteers to attend. Reimburse fuel costs for essential travel, cover bus fares for shop volunteers and supply T-shirts and other branded items. We are delighted to work with schools and colleges to offer work experience opportunities for young people and Job Centre placements for older adults.



Financial Review

Total income for the year was £242,525. This represents a decrease from the previous year, reflecting a reduction in general donations and fundraising income. Expenditure for the year was £197,211 with veterinary treatment and related expenditure (£128,406) continuing to account for the greatest proportion of costs.

The charity recorded a surplus of £45,314 for the year comparable to last years figure of £45,483 increasing the total funds carried forward to £142,222. Whilst this surplus is very healthy, we are aware that a larger percentage of the animals in our care will requiring expensive ongoing veterinary treatment and we need to ensure we are financially able to meet those needs. In what are increasingly challenging times for fundraising and volunteer recruitment the need for us to continue all efforts to meet the needs of animals, but also their adopters and owners, is essential if we are to support and help those who rely on us.

Impact Report

Photographic evidence included within this report demonstrates the breath of the charity's activities throughout the year. The images show successful rehoming outcomes, volunteer engagement, community fundraising, public awareness events, and partnerships that support the charity's objectives. Together, these activities contribute directly to improved animal welfare and increased support for vulnerable pet owners throughout Wales and beyond.

Reserves Policy

The Trustees aim to maintain reserves to ensure continuity of care for animals, particularly those requiring veterinary treatment or long-term support. Current reserves are considered appropriate but must be protected to ensure future sustainability.

Trustees and Governance

The Trustees during the year were:

- Ms E Jones – Rescue Coordinator
- Mrs J Hawkins – Finance and Retail
- Mrs P Marchant – General Administration
- Ms C Williams – Fostering Support, Grooming and Food Banks

No Trustees received remuneration or expenses during the year.

Signed on behalf of the Trustees:

Eileen Jones

Date: November 1st, 2025

A handwritten signature in black ink, appearing to read 'E Jones', written over the printed name and date.

REGISTERED COMPANY NUMBER: 07713750 (England and Wales)
REGISTERED CHARITY NUMBER: 1182414

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2025
for
Friends of Animals Wales

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypandy
CF40 1AR

Friends of Animals Wales

**Contents of the Financial Statements
for the Year Ended 31 July 2025**

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Friends of Animals Wales
Report of the Trustees
for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

07713750 (England and Wales)

Registered Charity number

1182414

Registered office

23 Church Road
Ton Pentre
Rhondda Cynon Taff
CF41 7EB


Trustees

Mrs J Hawkins
Ms C Williams
Ms P A Marchant
Miss E Jones

Independent Examiner

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

Approved by order of the board of trustees on 28 April 2026 and signed on its behalf by:



Miss E Jones - Trustee

**Independent Examiner's Report to the Trustees of
Friends of Animals Wales**

Independent examiner's report to the trustees of Friends of Animals Wales ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 charity's accounts 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Stephen John Smith FCCA

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

28 April 2026

Friends of Animals Wales

Statement of Financial Activities
for the Year Ended 31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
Income and endowments from			
Charitable activities			
Charitable activities		<u>242,525</u>	<u>289,132</u>
Expenditure on			
Raising funds		128,406	164,858
Charitable activities			
Charitable activities		<u>68,805</u>	<u>78,791</u>
Total		<u>197,211</u>	<u>243,649</u>
NET INCOME		45,314	45,483
Reconciliation of funds			
Total funds brought forward		96,908	51,425
Total funds carried forward		<u>142,222</u>	<u>96,908</u>

The notes form part of these financial statements

Friends of Animals Wales

Balance Sheet
31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
Fixed assets			
Tangible assets	5	8,496	11,329
Current assets			
Debtors	6	4,500	4,500
Cash at bank and in hand		<u>151,056</u>	<u>94,554</u>
		155,556	99,054
Creditors			
Amounts falling due within one year	7	(21,830)	(13,475)
		<u>133,726</u>	<u>85,579</u>
Net current assets			
		142,222	96,908
Total assets less current liabilities		<u>142,222</u>	<u>96,908</u>
NET ASSETS		<u>142,222</u>	<u>96,908</u>
Funds	8		
Unrestricted funds		<u>142,222</u>	<u>96,908</u>
Total funds		<u>142,222</u>	<u>96,908</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Friends of Animals Wales

Balance Sheet - continued

31 July 2025

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 and authorised for issue on 28 April 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'E Jones', with a small dot at the end.

E Jones - Trustee

The notes form part of these financial statements

Friends of Animals Wales

Notes to the Financial Statements
for the Year Ended 31 July 2025

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. Net income/(expenditure)

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

	31.7.25	31.7.24
	£	£
Depreciation - owned assets	2,833	3,775
Deficit on disposal of fixed assets	<u>-</u>	<u>1,068</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

4. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Charitable activities	
Charitable activities	<u>289,132</u>
Expenditure on	
Raising funds	164,858
Charitable activities	
Charitable activities	<u>78,791</u>
Total	<u>243,649</u>
NET INCOME	45,483
Reconciliation of funds	
Total funds brought forward	<u>51,425</u>
Total funds carried forward	<u>96,908</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

5. Tangible fixed assets

	Plant and machinery £	Computer equipment £	Totals £
Cost			
At 1 August 2024 and 31 July 2025	<u>15,761</u>	<u>1,018</u>	<u>16,779</u>
Depreciation			
At 1 August 2024	5,043	407	5,450
Charge for year	<u>-</u>	<u>2,833</u>	<u>2,833</u>
At 31 July 2025	<u>5,043</u>	<u>3,240</u>	<u>8,283</u>
Net book value			
At 31 July 2025	<u>10,718</u>	<u>(2,222)</u>	<u>8,496</u>
At 31 July 2024	<u>10,718</u>	<u>611</u>	<u>11,329</u>

6. Debtors: amounts falling due within one year

		31.7.25	31.7.24
		£	£
Other debtors		<u>4,500</u>	<u>4,500</u>

7. Creditors: amounts falling due within one year

		31.7.25	31.7.24
		£	£
Trade creditors		<u>21,830</u>	<u>13,475</u>

8. Movement in funds

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	96,908	45,314	142,222
	<u>96,908</u>	<u>45,314</u>	<u>142,222</u>
TOTAL FUNDS			
	<u>96,908</u>	<u>45,314</u>	<u>142,222</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	242,525	(197,211)	45,314
	<u>242,525</u>	<u>(197,211)</u>	<u>45,314</u>
TOTAL FUNDS			
	<u>242,525</u>	<u>(197,211)</u>	<u>45,314</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

8. Movement in funds - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	51,425	45,483	96,908
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,425</u>	<u>45,483</u>	<u>96,908</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	289,132	(243,649)	45,483
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>289,132</u>	<u>(243,649)</u>	<u>45,483</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	51,425	90,797	142,222
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,425</u>	<u>90,797</u>	<u>142,222</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	531,657	(440,860)	90,797
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>531,657</u>	<u>(440,860)</u>	<u>90,797</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

9. Related party disclosures

There were no related party transactions for the year ended 31 July 2025.

Friends of Animals Wales
Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	31.7.25 £	31.7.24 £
Income and endowments		
Charitable activities		
Shops takings	140,210	131,543
Donations and sponsorships	92,897	141,278
Sundry receipts	<u>9,418</u>	<u>16,311</u>
	<u>242,525</u>	<u>289,132</u>
Total incoming resources	242,525	289,132
Expenditure		
Direct charitable costs		
Animal feed	4,575	769
Veterinary fees	118,589	161,875
Kennel fees	<u>5,242</u>	<u>2,214</u>
	128,406	164,858
Charitable activities		
Rent	30,603	34,930
Insurance	1,888	810
Light and heat	9,239	9,021
Computer consumables	-	241
Telephone	3,705	1,741
Printing and stationery	1,362	1,735
Motor expenses	14,015	17,720
Subscriptions	1,281	676
Repairs and renewals	1,424	4,948
Accountancy	1,830	1,626
Bank charges	626	499
Depreciation	2,832	3,776
Loss on sale of tangible fixed assets	<u>-</u>	<u>1,068</u>
	<u>68,805</u>	<u>78,791</u>
Total resources expended	197,211	243,649
Net income	<u>45,314</u>	<u>45,483</u>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 07713750 (England and Wales)
REGISTERED CHARITY NUMBER: 1182414

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Unaudited Financial Statements
for the Year Ended 31 July 2025
for
Friends of Animals Wales

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for the Year Ended 31 July 2025**

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Friends of Animals Wales
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for the Year Ended 31 July 2025

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Structure, governance and management

Governing document

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CF41 7EB


Trustees

Mrs J Hawkins
Ms C Williams
Ms P A Marchant
Miss E Jones

Independent Examiner

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

Approved by order of the board of trustees on 28 April 2026 and signed on its behalf by:



Miss E Jones - Trustee

**Independent Examiner's Report to the Trustees of
Friends of Animals Wales**

Independent examiner's report to the trustees of Friends of Animals Wales ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

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

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Independent examiner's statement

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Stephen John Smith FCCA

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101 Dunraven Street
Tonypany
CF40 1AR

28 April 2026

Friends of Animals Wales

Statement of Financial Activities
for the Year Ended 31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
Income and endowments from			
Charitable activities			
Charitable activities		<u>242,525</u>	<u>289,132</u>
Expenditure on			
Raising funds		128,406	164,858
Charitable activities			
Charitable activities		<u>68,805</u>	<u>78,791</u>
Total		<u>197,211</u>	<u>243,649</u>
NET INCOME		45,314	45,483
Reconciliation of funds			
Total funds brought forward		96,908	51,425
Total funds carried forward		<u>142,222</u>	<u>96,908</u>

The notes form part of these financial statements

Friends of Animals Wales

Balance Sheet
31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
Fixed assets			
Tangible assets	5	8,496	11,329
Current assets			
Debtors	6	4,500	4,500
Cash at bank and in hand		<u>151,056</u>	<u>94,554</u>
		155,556	99,054
Creditors			
Amounts falling due within one year	7	(21,830)	(13,475)
		<u>133,726</u>	<u>85,579</u>
Net current assets			
		142,222	96,908
Total assets less current liabilities		<u>142,222</u>	<u>96,908</u>
NET ASSETS		<u>142,222</u>	<u>96,908</u>
Funds	8		
Unrestricted funds		<u>142,222</u>	<u>96,908</u>
Total funds		<u>142,222</u>	<u>96,908</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Friends of Animals Wales

Balance Sheet - continued

31 July 2025

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 and authorised for issue on 28 April 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'E Jones', with a small dot at the end.

E Jones - Trustee

The notes form part of these financial statements

Friends of Animals Wales

Notes to the Financial Statements
for the Year Ended 31 July 2025

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. Net income/(expenditure)

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

	31.7.25	31.7.24
	£	£
Depreciation - owned assets	2,833	3,775
Deficit on disposal of fixed assets	<u>-</u>	<u>1,068</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

4. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Charitable activities	
Charitable activities	<u>289,132</u>
Expenditure on	
Raising funds	164,858
Charitable activities	
Charitable activities	<u>78,791</u>
Total	<u>243,649</u>
NET INCOME	45,483
Reconciliation of funds	
Total funds brought forward	<u>51,425</u>
Total funds carried forward	<u>96,908</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

5. Tangible fixed assets		Plant and machinery £	Computer equipment £	Totals £
Cost				
At 1 August 2024 and 31 July 2025		<u>15,761</u>	<u>1,018</u>	<u>16,779</u>
Depreciation				
At 1 August 2024		5,043	407	5,450
Charge for year		<u>-</u>	<u>2,833</u>	<u>2,833</u>
At 31 July 2025		<u>5,043</u>	<u>3,240</u>	<u>8,283</u>
Net book value				
At 31 July 2025		<u>10,718</u>	<u>(2,222)</u>	<u>8,496</u>
At 31 July 2024		<u>10,718</u>	<u>611</u>	<u>11,329</u>
6. Debtors: amounts falling due within one year				
Other debtors			31.7.25 £ <u>4,500</u>	31.7.24 £ <u>4,500</u>
7. Creditors: amounts falling due within one year				
Trade creditors			31.7.25 £ <u>21,830</u>	31.7.24 £ <u>13,475</u>
8. Movement in funds				
	At 1.8.24 £	Net movement in funds £	At 31.7.25 £	
Unrestricted funds				
General fund	96,908	45,314	142,222	
	<u>96,908</u>	<u>45,314</u>	<u>142,222</u>	
TOTAL FUNDS	<u>96,908</u>	<u>45,314</u>	<u>142,222</u>	

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	242,525	(197,211)	45,314
	<u>242,525</u>	<u>(197,211)</u>	<u>45,314</u>
TOTAL FUNDS	<u>242,525</u>	<u>(197,211)</u>	<u>45,314</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

8. Movement in funds - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	51,425	45,483	96,908
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,425</u>	<u>45,483</u>	<u>96,908</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	289,132	(243,649)	45,483
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>289,132</u>	<u>(243,649)</u>	<u>45,483</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	51,425	90,797	142,222
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,425</u>	<u>90,797</u>	<u>142,222</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	531,657	(440,860)	90,797
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>531,657</u>	<u>(440,860)</u>	<u>90,797</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

9. Related party disclosures

There were no related party transactions for the year ended 31 July 2025.

Friends of Animals Wales
Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	31.7.25 £	31.7.24 £
Income and endowments		
Charitable activities		
Shops takings	140,210	131,543
Donations and sponsorships	92,897	141,278
Sundry receipts	<u>9,418</u>	<u>16,311</u>
	<u>242,525</u>	<u>289,132</u>
Total incoming resources	242,525	289,132
Expenditure		
Direct charitable costs		
Animal feed	4,575	769
Veterinary fees	118,589	161,875
Kennel fees	<u>5,242</u>	<u>2,214</u>
	128,406	164,858
Charitable activities		
Rent	30,603	34,930
Insurance	1,888	810
Light and heat	9,239	9,021
Computer consumables	-	241
Telephone	3,705	1,741
Printing and stationery	1,362	1,735
Motor expenses	14,015	17,720
Subscriptions	1,281	676
Repairs and renewals	1,424	4,948
Accountancy	1,830	1,626
Bank charges	626	499
Depreciation	2,832	3,776
Loss on sale of tangible fixed assets	<u>-</u>	<u>1,068</u>
	<u>68,805</u>	<u>78,791</u>
Total resources expended	197,211	243,649
Net income	<u>45,314</u>	<u>45,483</u>

This page does not form part of the statutory financial statements

FRIENDS OF ANIMALS WALES

England & Wales - Charity number 1182414

Accounts



Friends of Animals Wales

Annual Report and Statement of Accounts

For the Year Ended 31 July 2024

Charity Registration Number: 1182414

Trustees' Report

Friends of Animals Wales is a volunteer-run rescue organisation working within local communities across Wales and the UK. As a home-based organisation all animals are cared for in foster homes, with occasional use of boarding facilities during emergencies. We specialise in the rescue, rehabilitation and rehoming of dogs and cats. The majority of animals entering our care require significant veterinary treatment, emotional rehabilitation, and long-term support before they are ready for adoption.

Rescue and Rehoming



Our primary intake continues to be dogs, many of whom come from breeding establishments when no longer required for breeding due to age, illness, or their ability to be profitable for the breeder. We also take in sick or unsaleable puppies. We have considerable expertise in rehabilitating these animals and preparing them for life in a family home. We also accept animals surrendered by members of the public due to illness, financial hardship or changes in personal circumstances.

Due to the retirement of our Rabbit and Guinea Pig Coordinator we have been unable to accept any small furrines into rescue. We have unfortunately been unable to recruit an experienced and knowledgeable replacement essential to ensure their care is appropriate to their needs whilst in rescue and post adoption.

All animals receive a full veterinary examination on arrival and appropriate veterinary care including neutering, dental work, vaccinations, parasite treatment and any necessary surgeries. Due to their poor condition and long-term neglect many require specialist referral. Animals with ongoing health needs may be placed into permanent foster homes with the charity retaining responsibility for veterinary costs, specialist food and any other support needed. Some with chronic health conditions leave us on an assisted adoption contract and we continue to cover veterinary costs for those conditions. We operate a non-destruct policy and will only consider euthanasia when advised as the most compassionate option by veterinary professionals.

Respite Care

We continue to provide short-term respite care for pets where owners are admitted to hospital, experiencing crisis or facing unexpected disruption. Due to capacity pressures, we are unable to meet all requests, but we strive to support as many as possible. Fortunately, many are able to return home once there are in a position to care for them but sadly a few stay with the rescue and are found wonderful new homes.



Community Support and Food Bank Assistance

We provide vital community services including;

A Pet Food Bank

An online Lost and Found service to help reunite missing pets with their owners.

A 24-hour Helpline offering advice and assistance.

Demand for support from pet owners continues to increase significantly. We provide emergency pet food, medication support, parasite treatments, and practical assistance to those struggling financially. Referrals come to us through social services, housing associations, community groups, the police and through self referrals. Many of the individuals we help have limited or no access to transport, and our volunteers deliver supplies directly where needed. We also work closely with local food banks and community services to ensure help reaches those most in need. We also support smaller rescue organisations with food and equipment supplies.

We are extremely grateful for the ongoing support of many organisations and businesses including Bern Pet Food, Pets at Home, Pets Foundation, Tesco Chepstow, Cardiff and Bridgend, Jolleys Merthyr, Pet Wise and others. Due to the help we receive from these organisations and members of the public we have been able to reduce spending on animal food and have only needed to purchase specialist diets both for us within the rescue and the Food Bank.



Impact of Economic Pressures



The cost-of-living crisis continues to place considerable strain on our rescue operations. Veterinary fees remain our highest expenditure and continue to rise. We also face increased fuel, transport and utility costs. At the same time, requests for help from the public have grown, while individual donations have reduced. We have opened an additional shop and we hope that will increase our income to meet ongoing need. Despite these challenges, our volunteers remain dedicated, and our work continues with compassion and commitment.

Volunteers

Retaining and recruiting volunteers for all areas of our rescue work continues to be challenging. Many larger animal welfare organisations now utilize home fostering and this



has affected the number of foster homes available. Some of our volunteers have taken paid employment due to their own financial circumstances leaving them less time to commit to voluntary work. We are incredibly grateful to those who continue to support our work and for those new to our rescue who are working hard to help us achieve our aims. We again held a Dog First Aid course funded by the rescue to support Fosterers in their work and reimbursement for fuel costs of vet visits is available.

Financial Review

Total income for the year was £289,132. This represents a decrease from the previous year, reflecting a reduction in general donations and fundraising income. Expenditure for the year was £243,649, with veterinary treatment (£161,875) continuing to account for the greatest proportion of costs.

The charity recorded a surplus of £45,483 for the year (compared to a deficit of £12,234 in the previous year), increasing the total funds carried forward to £96,908. While this surplus strengthens reserves temporarily, the underlying financial pressures remain significant. The need for continued fundraising and community support is greater than ever to ensure we can continue responding to emergency welfare cases and increasing public need.

Reserves Policy

The Trustees aim to maintain reserves to ensure continuity of care for animals, particularly those requiring veterinary treatment or long-term support. Current reserves are considered appropriate but must be protected to ensure future sustainability.

Trustees and Governance

The Trustees during the year were:

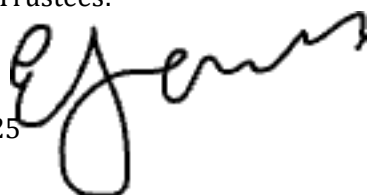
- Ms E Jones – Rescue Coordinator
- Mrs J Hawkins – Finance and Retail
- Mrs P Marchant – General Administration
- Ms C Williams – Fostering Support, Grooming and Food Banks

No Trustees received remuneration or expenses during the year.

Signed on behalf of the Trustees:

Eileen Jones

Date: November 1st, 2025



REGISTERED COMPANY NUMBER: 07713750 (England and Wales)
REGISTERED CHARITY NUMBER: 1182414

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2024
for
Friends of Animals Wales

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

Friends of Animals Wales

**Contents of the Financial Statements
for the Year Ended 31 July 2024**

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Detailed Statement of Financial Activities	11

Friends of Animals Wales

Report of the Trustees
for the Year Ended 31 July 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of 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).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

07713750 (England and Wales)

Registered Charity number

1182414

Registered office

23 Church Road
Ton Pentre
Rhondda Cynon Taff
CF41 7EB

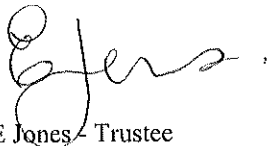
Trustees

Mrs J Hawkins
Ms C Williams
Ms P A Marchant
Miss E Jones

Independent Examiner

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

Approved by order of the board of trustees on 24 October 2025 and signed on its behalf by:



Miss E Jones - Trustee

**Independent Examiner's Report to the Trustees of
Friends of Animals Wales**

Independent examiner's report to the trustees of Friends of Animals Wales ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 charity's accounts 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Stephen John Smith FCCA

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypandy
CF40 1AR

24 October 2025

Friends of Animals Wales

Statement of Financial Activities
for the Year Ended 31 July 2024

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
Income and endowments from			
Charitable activities			
Charitable activities		289,132	360,986
		<hr/>	<hr/>
Expenditure on			
Raising funds		164,858	295,902
Charitable activities			
Charitable activities		78,791	77,318
		<hr/>	<hr/>
Total		243,649	373,220
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		45,483	(12,234)
Reconciliation of funds			
Total funds brought forward		51,425	63,659
		<hr/>	<hr/>
Total funds carried forward		96,908	51,425
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Friends of Animals Wales

Balance Sheet
31 July 2024

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
Fixed assets			
Tangible assets	5	11,329	6,869
Current assets			
Debtors	6	4,500	4,500
Cash at bank and in hand		94,554	53,003
		<hr/>	<hr/>
		99,054	57,503
Creditors			
Amounts falling due within one year	7	(13,475)	(12,947)
		<hr/>	<hr/>
Net current assets		85,579	44,556
		<hr/>	<hr/>
Total assets less current liabilities		96,908	51,425
		<hr/>	<hr/>
NET ASSETS		96,908	51,425
		<hr/> <hr/>	<hr/> <hr/>
Funds	8		
Unrestricted funds		96,908	51,425
		<hr/>	<hr/>
Total funds		96,908	51,425
		<hr/> <hr/>	<hr/> <hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

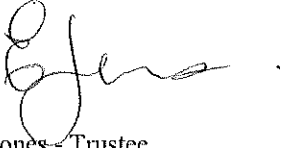
Friends of Animals Wales

Balance Sheet - continued

31 July 2024

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 and authorised for issue on 24 October 2025 and were signed on its behalf by:



E Jones - Trustee

The notes form part of these financial statements

Friends of Animals Wales

Notes to the Financial Statements
for the Year Ended 31 July 2024

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. Net income/(expenditure)

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

	31.7.24	31.7.23
	£	£
Depreciation - owned assets	3,775	1,380
Deficit on disposal of fixed assets	1,068	-
	<u> </u>	<u> </u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

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

4. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Charitable activities	
Charitable activities	360,986
	<hr/>
Expenditure on	
Raising funds	295,902
Charitable activities	
Charitable activities	77,318
	<hr/>
Total	373,220
	<hr/>
NET INCOME/(EXPENDITURE)	(12,234)
Reconciliation of funds	
Total funds brought forward	63,659
	<hr/>
Total funds carried forward	51,425
	<hr/> <hr/>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

5. **Tangible fixed assets**

	Plant and machinery £	Computer equipment £	Totals £
Cost			
At 1 August 2023	13,266	210	13,476
Additions	8,495	808	9,303
Disposals	(6,000)	-	(6,000)
	<hr/>	<hr/>	<hr/>
At 31 July 2024	15,761	1,018	16,779
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 August 2023	6,403	204	6,607
Charge for year	3,572	203	3,775
Eliminated on disposal	(4,932)	-	(4,932)
	<hr/>	<hr/>	<hr/>
At 31 July 2024	5,043	407	5,450
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 July 2024	10,718	611	11,329
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2023	6,863	6	6,869
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. **Debtors: amounts falling due within one year**

		31.7.24	31.7.23
		£	£
Other debtors		4,500	4,500
		<hr/>	<hr/>

7. **Creditors: amounts falling due within one year**

		31.7.24	31.7.23
		£	£
Trade creditors		13,475	12,947
		<hr/>	<hr/>

8. **Movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	51,425	45,483	96,908
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	51,425	45,483	96,908
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

8. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	289,132	(243,649)	45,483
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>289,132</u>	<u>(243,649)</u>	<u>45,483</u>

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	63,659	(12,234)	51,425
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>63,659</u>	<u>(12,234)</u>	<u>51,425</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	360,986	(373,220)	(12,234)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>360,986</u>	<u>(373,220)</u>	<u>(12,234)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	63,659	33,249	96,908
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>63,659</u>	<u>33,249</u>	<u>96,908</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

8. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	650,118	(616,869)	33,249
TOTAL FUNDS	<u>650,118</u>	<u>(616,869)</u>	<u>33,249</u>

9. Related party disclosures

There were no related party transactions for the year ended 31 July 2024.

Friends of Animals Wales

Detailed Statement of Financial Activities
for the Year Ended 31 July 2024

	31.7.24	31.7.23
	£	£
Income and endowments		
Charitable activities		
Shops takings	131,543	117,443
Donations and sponsorships	141,278	229,123
Sundry receipts	16,311	14,420
	<u>289,132</u>	<u>360,986</u>
Total incoming resources	289,132	360,986
Expenditure		
Direct charitable costs		
Animal feed	769	5,755
Veterinary fees	161,875	288,469
Kennel fees	2,214	1,678
	<u>164,858</u>	<u>295,902</u>
Charitable activities		
Rent	34,930	33,200
Rates	-	2,137
Insurance	810	2,068
Light and heat	9,021	10,977
Computer consumables	241	898
Telephone	1,741	1,208
Printing and stationery	1,735	3,947
Motor expenses	17,720	10,399
Subscriptions	676	3,101
Repairs and renewals	4,948	1,775
Sundry expenses	-	3,540
Accountancy	1,626	1,818
Bank charges	499	871
Depreciation	3,776	1,379
Loss on sale of tangible fixed assets	1,068	-
	<u>78,791</u>	<u>77,318</u>
Total resources expended	243,649	373,220
Net income/(expenditure)	<u>45,483</u>	<u>(12,234)</u>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 07713750 (England and Wales)
REGISTERED CHARITY NUMBER: 1182414

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2024
for
Friends of Animals Wales

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

Friends of Animals Wales

**Contents of the Financial Statements
for the Year Ended 31 July 2024**

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Friends of Animals Wales

Report of the Trustees
for the Year Ended 31 July 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of 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).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

07713750 (England and Wales)

Registered Charity number

1182414

Registered office

23 Church Road
Ton Pentre
Rhondda Cynon Taff
CF41 7EB

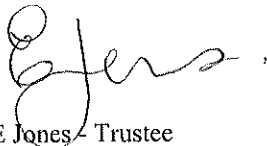
Trustees

Mrs J Hawkins
Ms C Williams
Ms P A Marchant
Miss E Jones

Independent Examiner

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

Approved by order of the board of trustees on 24 October 2025 and signed on its behalf by:



Miss E Jones - Trustee

**Independent Examiner's Report to the Trustees of
Friends of Animals Wales**

Independent examiner's report to the trustees of Friends of Animals Wales ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 charity's accounts 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Stephen John Smith FCCA

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypandy
CF40 1AR

24 October 2025

Friends of Animals Wales

Statement of Financial Activities
for the Year Ended 31 July 2024

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
Income and endowments from			
Charitable activities			
Charitable activities		289,132	360,986
Expenditure on			
Raising funds		164,858	295,902
Charitable activities			
Charitable activities		78,791	77,318
Total		243,649	373,220
NET INCOME/(EXPENDITURE)		45,483	(12,234)
Reconciliation of funds			
Total funds brought forward		51,425	63,659
Total funds carried forward		96,908	51,425

The notes form part of these financial statements

Friends of Animals Wales

Balance Sheet
31 July 2024

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
Fixed assets			
Tangible assets	5	11,329	6,869
Current assets			
Debtors	6	4,500	4,500
Cash at bank and in hand		94,554	53,003
		<hr/>	<hr/>
		99,054	57,503
Creditors			
Amounts falling due within one year	7	(13,475)	(12,947)
		<hr/>	<hr/>
Net current assets		85,579	44,556
		<hr/>	<hr/>
Total assets less current liabilities		96,908	51,425
		<hr/>	<hr/>
NET ASSETS		96,908	51,425
		<hr/> <hr/>	<hr/> <hr/>
Funds	8		
Unrestricted funds		96,908	51,425
		<hr/>	<hr/>
Total funds		96,908	51,425
		<hr/> <hr/>	<hr/> <hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

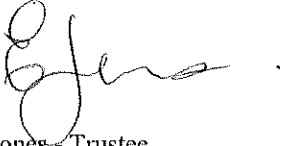
Friends of Animals Wales

Balance Sheet - continued

31 July 2024

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 and authorised for issue on 24 October 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'E Jones', with a small dot at the end of the signature.

E Jones - Trustee

The notes form part of these financial statements

Friends of Animals Wales

Notes to the Financial Statements
for the Year Ended 31 July 2024

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. Net income/(expenditure)

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

	31.7.24	31.7.23
	£	£
Depreciation - owned assets	3,775	1,380
Deficit on disposal of fixed assets	1,068	-
	<u> </u>	<u> </u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

3. **Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

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

4. **Comparatives for the statement of financial activities**

	Unrestricted fund £
Income and endowments from	
Charitable activities	
Charitable activities	360,986
	<hr/>
Expenditure on	
Raising funds	295,902
Charitable activities	
Charitable activities	77,318
	<hr/>
Total	373,220
	<hr/>
NET INCOME/(EXPENDITURE)	(12,234)
Reconciliation of funds	
Total funds brought forward	63,659
	<hr/>
Total funds carried forward	51,425
	<hr/> <hr/>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

5. **Tangible fixed assets**

	Plant and machinery £	Computer equipment £	Totals £
Cost			
At 1 August 2023	13,266	210	13,476
Additions	8,495	808	9,303
Disposals	(6,000)	-	(6,000)
	<hr/>	<hr/>	<hr/>
At 31 July 2024	15,761	1,018	16,779
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 August 2023	6,403	204	6,607
Charge for year	3,572	203	3,775
Eliminated on disposal	(4,932)	-	(4,932)
	<hr/>	<hr/>	<hr/>
At 31 July 2024	5,043	407	5,450
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 July 2024	10,718	611	11,329
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2023	6,863	6	6,869
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. **Debtors: amounts falling due within one year**

	31.7.24	31.7.23
	£	£
Other debtors	4,500	4,500
	<hr/>	<hr/>

7. **Creditors: amounts falling due within one year**

	31.7.24	31.7.23
	£	£
Trade creditors	13,475	12,947
	<hr/>	<hr/>

8. **Movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	51,425	45,483	96,908
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	51,425	45,483	96,908
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

8. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	289,132	(243,649)	45,483
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>289,132</u>	<u>(243,649)</u>	<u>45,483</u>

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	63,659	(12,234)	51,425
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>63,659</u>	<u>(12,234)</u>	<u>51,425</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	360,986	(373,220)	(12,234)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>360,986</u>	<u>(373,220)</u>	<u>(12,234)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	63,659	33,249	96,908
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>63,659</u>	<u>33,249</u>	<u>96,908</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

8. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	650,118	(616,869)	33,249
TOTAL FUNDS	<u>650,118</u>	<u>(616,869)</u>	<u>33,249</u>

9. Related party disclosures

There were no related party transactions for the year ended 31 July 2024.

Friends of Animals Wales

Detailed Statement of Financial Activities
for the Year Ended 31 July 2024

	31.7.24	31.7.23
	£	£
Income and endowments		
Charitable activities		
Shops takings	131,543	117,443
Donations and sponsorships	141,278	229,123
Sundry receipts	16,311	14,420
	<u>289,132</u>	<u>360,986</u>
Total incoming resources	289,132	360,986
Expenditure		
Direct charitable costs		
Animal feed	769	5,755
Veterinary fees	161,875	288,469
Kennel fees	2,214	1,678
	<u>164,858</u>	<u>295,902</u>
Charitable activities		
Rent	34,930	33,200
Rates	-	2,137
Insurance	810	2,068
Light and heat	9,021	10,977
Computer consumables	241	898
Telephone	1,741	1,208
Printing and stationery	1,735	3,947
Motor expenses	17,720	10,399
Subscriptions	676	3,101
Repairs and renewals	4,948	1,775
Sundry expenses	-	3,540
Accountancy	1,626	1,818
Bank charges	499	871
Depreciation	3,776	1,379
Loss on sale of tangible fixed assets	1,068	-
	<u>78,791</u>	<u>77,318</u>
Total resources expended	243,649	373,220
Net income/(expenditure)	<u>45,483</u>	<u>(12,234)</u>

This page does not form part of the statutory financial statements

FRIENDS OF ANIMALS WALES

England & Wales - Charity number 1182414

Accounts

Friends of Animals Wales



Annual Report
And
Statement Of Accounts
For
Year End 31st July 2023

Charity Registration No 1182414

Trustee's Report

For the Year ending 31st July 2023

Summary of Activities

Friends of Animals Wales is a volunteer run animal rescue very much based and working in the community. As a home based organisation all animals are cared for in foster homes with occasional use of boarding kennels facilities for emergencies.

Rescue and Rehoming

Our main intake continues to be dogs, many coming from puppy farms and breeders. Mostly ex breeding stock that are no longer required but we also take a number of sick or unsaleable puppies. We have considerable expertise in the rehabilitation and rehoming of these dogs. We rescue, rehabilitate and rehome cats, rabbits, guinea pigs and any other domestic animals and in an emergency we take in wildlife and usually source a dedicated wildlife rescue for assistance. We take hand-ins from the public where owners are no longer able to keep their pets due to illness, death, loss of home, change of circumstances or a variety of other issues. All animals that come in to our rescue receive veterinary care and whatever treatment needed. We neuter all dogs, cats and rabbits that have attained a suitable age and those who cannot be neutered, due to being under an appropriate age, are rehomed on a neutering contract. Elderly animals or those with chronic health conditions are neutered where our vets are happy to do so. Whilst most of our rescued animals are found suitable homes and are adopted, some go on assisted adoptions if they have health conditions that would make them more difficult to rehome due to costs of veterinary care. In these cases the rescue commits to covering the cost of any pre existing health conditions. Whilst our aim is to place all our rescue animals in adopted homes a small number will go to long term foster homes with the rescue retaining ownership and lifetime responsibility. This is mostly for animals with life limiting health conditions or behavioural challenges that make them unsuitable for adoption. We have a non-destruct policy but will always follow veterinary advice if euthanasia is advised after exploring all options, including referrals for second opinions to Veterinary specialist hospitals.

Community Work

As part of supporting pet owners in the community we run an online Lost and Found service helping to reunite lost pets with owners and assisting with searches for those missing. Our 24 Hour Helpline is also available to assist owners find their missing pets.

Food Bank Support

We have experienced a large increase in requests for help from members of the public and from the various organisations we work with. So many owners are struggling to feed their pets and requests for additional support in parasite treatments and veterinary treatment have also increased. Many of the owners we help do not have transport so our team of volunteers work hard to deliver food to their homes. We continue to help some small one or two person rescues, feeders of stray cats and we take referrals from a variety of organisations including social services, housing associations and the police. We work closely with Rhondda Food Bank and various other organisations who redistribute the food to their clients.

We are extremely grateful to those companies and individuals who donate food both for our rescue work and for the food bank. We do at times purchase food for an animal on a special diet but mostly the donations we receive are sufficient to meet most of our needs. We are especially grateful to Bern Pet Food, Pets at Home, Pets Foundation, Tesco Chepstow, Tesco Cardiff, Pet Wise and others who support our work.

Respite Care

We have responded to as many requests for respite care of owners pets as possible. We are contacted by various statutory agencies, housing associations, hospitals, family members and friends. We are strictly limited on the numbers we can take in as our foster homes are often full but we try to help where we can. Having to turn down requests is very upsetting for our volunteers but we simply don't have the facilities to help all that ask us.

The Economic Crisis

The current financial crisis has presented us with huge challenges. Our veterinary costs have increased as have our overheads.

We have had large increases in our utility bills and fuel costs especially. Whilst our shop takings have increased our donations and sponsorships reduced but we still had a small increase in income. Requests from pet owners for support have increased and we have helped where we can but this has been limited.

Our Work

Demands on our volunteers have continued to increase. Most of the animals coming in to our care are in poor condition. We receive many requests from vets to take take in injured animals or sick ones where owners cannot afford to pay for treatment. We try to take all of these as refusal would mean euthanasia for some. We continue to take ex breeding dogs, sick puppies and unsold litters from puppy farmers and breeders. We also receive calls daily to take pets from owners. We take those we have space for but large numbers are turned away as we simply don't have available foster homes. Dealing with those calls and emails is extremely stressful for our Helpline volunteers who know that for some we are their last hope. Our work is harder than ever but we are all left feeling we wish we could do more.

We have again funded a Dog First Aid course for our Fosterer and other volunteers. A series of afternoon teas for our shop volunteers, walks and other activities to express our appreciation for the amazing people who choose to give their time to our charity. Sadly we lost some volunteers through covid due to long term health issues or they past away but we have recruited some new ones who are proving to be a great asset.

Trustee Responsibilities

The Trustees are responsible for all aspects of our organisation but also take individual responsibility for overseeing some areas of our work.

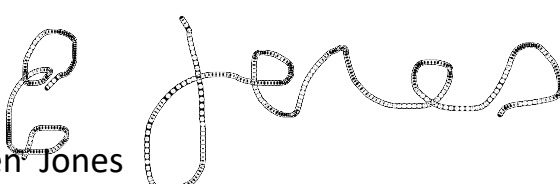
Ms E Jones Rescue Coordinator

Mrs J Hawkins Finance and Retail

Mrs P Marchant General Administration

Ms C Williams Fostering Support, Grooming and Food Banks

Signed on behalf of the Trustees


Eileen Jones

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2023
for
Friends of Animals Wales

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypandy
CF40 1AR

Friends of Animals Wales

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for the Year Ended 31 July 2023

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Friends of Animals Wales

Report of the Trustees
for the Year Ended 31 July 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of 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).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

07713750 (England and Wales)

Registered Charity number

1182414

Registered office

23 Church Road
Ton Pentre
Rhondda Cynon Taff
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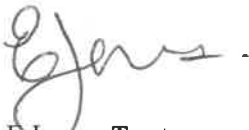
Trustees

Mrs J Hawkins
Ms C Williams
Ms P A Marchant
Miss E Jones

Independent Examiner

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

Approved by order of the board of trustees on 25 April 2024 and signed on its behalf by:



Miss E Jones - Trustee

**Independent Examiner's Report to the Trustees of
Friends of Animals Wales**

Independent examiner's report to the trustees of Friends of Animals Wales ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 charity's accounts 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Stephen John Smith FCCA

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

25 April 2024

Friends of Animals Wales

Statement of Financial Activities
for the Year Ended 31 July 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
Income and endowments from			
Charitable activities			
Charitable activities		360,986	358,301
Expenditure on			
Raising funds			
Raising funds		295,902	256,925
Charitable activities			
Charitable activities		77,318	57,855
Total		373,220	314,780
NET INCOME/(EXPENDITURE)		(12,234)	43,521
Reconciliation of funds			
Total funds brought forward		63,659	20,138
Total funds carried forward		51,425	63,659

The notes form part of these financial statements

Friends of Animals Wales

Balance Sheet
31 July 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
Fixed assets			
Tangible assets	5	6,869	2,783
Current assets			
Debtors	6	4,500	4,500
Cash at bank and in hand		53,003	72,918
		<u>57,503</u>	<u>77,418</u>
Creditors			
Amounts falling due within one year	7	(12,947)	(16,542)
		<u>44,556</u>	<u>60,876</u>
Net current assets			
		<u>51,425</u>	<u>63,659</u>
Total assets less current liabilities			
		<u>51,425</u>	<u>63,659</u>
NET ASSETS			
		<u>51,425</u>	<u>63,659</u>
Funds	8		
Unrestricted funds		51,425	63,659
Total funds		<u>51,425</u>	<u>63,659</u>

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2024 and were signed on its behalf by:



E Jones - Trustee

The notes form part of these financial statements

Friends of Animals Wales

Notes to the Financial Statements
for the Year Ended 31 July 2023

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. Net income/(expenditure)

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

	31.7.23	31.7.22
	£	£
Depreciation - owned assets	1,380	702
Deficit on disposal of fixed assets	-	696
	<u> </u>	<u> </u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

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

4. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from Charitable activities	
Charitable activities	358,301
Expenditure on Raising funds	
Raising funds	256,925
Charitable activities	
Charitable activities	57,855
Total	<u>314,780</u>
NET INCOME	43,521
Reconciliation of funds	
Total funds brought forward	20,138
Total funds carried forward	<u><u>63,659</u></u>

5. Tangible fixed assets

	Plant and machinery £	Computer equipment £	Totals £
Cost			
At 1 August 2022	7,800	210	8,010
Additions	5,466	-	5,466
At 31 July 2023	<u>13,266</u>	<u>210</u>	<u>13,476</u>
Depreciation			
At 1 August 2022	5,026	201	5,227
Charge for year	1,377	3	1,380
At 31 July 2023	<u>6,403</u>	<u>204</u>	<u>6,607</u>
Net book value			
At 31 July 2023	<u><u>6,863</u></u>	<u><u>6</u></u>	<u><u>6,869</u></u>
At 31 July 2022	<u><u>2,774</u></u>	<u><u>9</u></u>	<u><u>2,783</u></u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

6. Debtors: amounts falling due within one year		31.7.23	31.7.22
		£	£
Other debtors		<u>4,500</u>	<u>4,500</u>
7. Creditors: amounts falling due within one year		31.7.23	31.7.22
		£	£
Trade creditors		<u>12,947</u>	<u>16,542</u>
8. Movement in funds			
		Net	
	At 1.8.22	movement	At
	£	in funds	31.7.23
Unrestricted funds		£	£
General fund	63,659	(12,234)	51,425
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>63,659</u>	<u>(12,234)</u>	<u>51,425</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	360,986	(373,220)	(12,234)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>360,986</u>	<u>(373,220)</u>	<u>(12,234)</u>

Comparatives for movement in funds

		Net	
	At 1.8.21	movement	At
	£	in funds	31.7.22
Unrestricted funds		£	£
General fund	20,138	43,521	63,659
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>20,138</u>	<u>43,521</u>	<u>63,659</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

8. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,301	(314,780)	43,521
TOTAL FUNDS	<u>358,301</u>	<u>(314,780)</u>	<u>43,521</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	20,138	31,287	51,425
TOTAL FUNDS	<u>20,138</u>	<u>31,287</u>	<u>51,425</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	719,287	(688,000)	31,287
TOTAL FUNDS	<u>719,287</u>	<u>(688,000)</u>	<u>31,287</u>

9. Related party disclosures

There were no related party transactions for the year ended 31 July 2023.

Friends of Animals Wales

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

	31.7.23	31.7.22
	£	£
Income and endowments		
Charitable activities		
Shops takings	117,443	90,659
Donations and sponsorships	229,123	254,973
Sundry receipts	14,420	12,669
	<hr/>	<hr/>
	360,986	358,301
Total incoming resources	<hr/>	<hr/>
	360,986	358,301
 Expenditure		
Direct charitable costs		
Animal feed	5,755	1,178
Veterinary fees	288,469	254,457
Kennel fees	1,678	1,290
	<hr/>	<hr/>
	295,902	256,925
 Charitable activities		
Rent	33,200	23,400
Rates	2,137	765
Insurance	2,068	2,706
Light and heat	10,977	3,501
Wages	-	5,572
Computer consumables	898	857
Telephone	1,208	860
Printing and stationery	3,947	4,428
Motor expenses	10,399	5,960
Subscriptions	3,101	1,858
Repairs and renewals	1,775	3,119
Sundry expenses	3,540	889
Accountancy	1,818	1,581
Bank charges	871	961
Depreciation	1,379	702
Loss on sale of tangible fixed assets	-	696
	<hr/>	<hr/>
	77,318	57,855
Total resources expended	<hr/>	<hr/>
	373,220	314,780
Net (expenditure)/income	<hr/>	<hr/>
	(12,234)	43,521

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2023
for
Friends of Animals Wales

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypandy
CF40 1AR

Friends of Animals Wales

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for the Year Ended 31 July 2023

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Friends of Animals Wales

Report of the Trustees
for the Year Ended 31 July 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of 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).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

07713750 (England and Wales)

Registered Charity number

1182414

Registered office

23 Church Road
Ton Pentre
Rhondda Cynon Taff
CF41 7EB

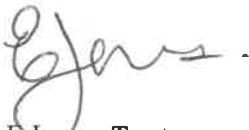
Trustees

Mrs J Hawkins
Ms C Williams
Ms P A Marchant
Miss E Jones

Independent Examiner

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

Approved by order of the board of trustees on 25 April 2024 and signed on its behalf by:



Miss E Jones - Trustee

**Independent Examiner's Report to the Trustees of
Friends of Animals Wales**

Independent examiner's report to the trustees of Friends of Animals Wales ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 charity's accounts 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Stephen John Smith FCCA

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

25 April 2024

Friends of Animals Wales

Statement of Financial Activities
for the Year Ended 31 July 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
Income and endowments from			
Charitable activities			
Charitable activities		360,986	358,301
Expenditure on			
Raising funds			
Raising funds		295,902	256,925
Charitable activities			
Charitable activities		77,318	57,855
Total		373,220	314,780
NET INCOME/(EXPENDITURE)		(12,234)	43,521
Reconciliation of funds			
Total funds brought forward		63,659	20,138
Total funds carried forward		51,425	63,659

The notes form part of these financial statements

Friends of Animals Wales

Balance Sheet
31 July 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
Fixed assets			
Tangible assets	5	6,869	2,783
Current assets			
Debtors	6	4,500	4,500
Cash at bank and in hand		53,003	72,918
		<u>57,503</u>	<u>77,418</u>
Creditors			
Amounts falling due within one year	7	(12,947)	(16,542)
		<u>44,556</u>	<u>60,876</u>
Net current assets			
		<u>51,425</u>	<u>63,659</u>
Total assets less current liabilities			
		<u>51,425</u>	<u>63,659</u>
NET ASSETS			
		<u>51,425</u>	<u>63,659</u>
Funds	8		
Unrestricted funds		51,425	63,659
Total funds		<u>51,425</u>	<u>63,659</u>

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2024 and were signed on its behalf by:



E Jones - Trustee

The notes form part of these financial statements

Friends of Animals Wales

Notes to the Financial Statements
for the Year Ended 31 July 2023

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. Net income/(expenditure)

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

	31.7.23	31.7.22
	£	£
Depreciation - owned assets	1,380	702
Deficit on disposal of fixed assets	-	696
	<u> </u>	<u> </u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

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

4. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from Charitable activities	
Charitable activities	358,301
Expenditure on Raising funds	
Raising funds	256,925
Charitable activities	
Charitable activities	57,855
Total	<u>314,780</u>
NET INCOME	43,521
Reconciliation of funds	
Total funds brought forward	20,138
Total funds carried forward	<u><u>63,659</u></u>

5. Tangible fixed assets

	Plant and machinery £	Computer equipment £	Totals £
Cost			
At 1 August 2022	7,800	210	8,010
Additions	5,466	-	5,466
At 31 July 2023	<u>13,266</u>	<u>210</u>	<u>13,476</u>
Depreciation			
At 1 August 2022	5,026	201	5,227
Charge for year	1,377	3	1,380
At 31 July 2023	<u>6,403</u>	<u>204</u>	<u>6,607</u>
Net book value			
At 31 July 2023	<u><u>6,863</u></u>	<u><u>6</u></u>	<u><u>6,869</u></u>
At 31 July 2022	<u><u>2,774</u></u>	<u><u>9</u></u>	<u><u>2,783</u></u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

6.	Debtors: amounts falling due within one year	31.7.23	31.7.22
		£	£
	Other debtors	4,500	4,500
		<u> </u>	<u> </u>
7.	Creditors: amounts falling due within one year	31.7.23	31.7.22
		£	£
	Trade creditors	12,947	16,542
		<u> </u>	<u> </u>
8.	Movement in funds		
		Net	
		movement	At
	At 1.8.22	in funds	31.7.23
	£	£	£
	Unrestricted funds		
	General fund	63,659	(12,234)
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>63,659</u>	<u>(12,234)</u>
		<u> </u>	<u> </u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	360,986	(373,220)	(12,234)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>360,986</u>	<u>(373,220)</u>	<u>(12,234)</u>
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

		Net	
		movement	At
	At 1.8.21	in funds	31.7.22
	£	£	£
Unrestricted funds			
General fund	20,138	43,521	63,659
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>20,138</u>	<u>43,521</u>	<u>63,659</u>
	<u> </u>	<u> </u>	<u> </u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

8. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,301	(314,780)	43,521
TOTAL FUNDS	<u>358,301</u>	<u>(314,780)</u>	<u>43,521</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	20,138	31,287	51,425
TOTAL FUNDS	<u>20,138</u>	<u>31,287</u>	<u>51,425</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	719,287	(688,000)	31,287
TOTAL FUNDS	<u>719,287</u>	<u>(688,000)</u>	<u>31,287</u>

9. Related party disclosures

There were no related party transactions for the year ended 31 July 2023.

Friends of Animals Wales

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

	31.7.23	31.7.22
	£	£
Income and endowments		
Charitable activities		
Shops takings	117,443	90,659
Donations and sponsorships	229,123	254,973
Sundry receipts	14,420	12,669
	<hr/>	<hr/>
	360,986	358,301
Total incoming resources	<hr/>	<hr/>
	360,986	358,301
 Expenditure		
Direct charitable costs		
Animal feed	5,755	1,178
Veterinary fees	288,469	254,457
Kennel fees	1,678	1,290
	<hr/>	<hr/>
	295,902	256,925
 Charitable activities		
Rent	33,200	23,400
Rates	2,137	765
Insurance	2,068	2,706
Light and heat	10,977	3,501
Wages	-	5,572
Computer consumables	898	857
Telephone	1,208	860
Printing and stationery	3,947	4,428
Motor expenses	10,399	5,960
Subscriptions	3,101	1,858
Repairs and renewals	1,775	3,119
Sundry expenses	3,540	889
Accountancy	1,818	1,581
Bank charges	871	961
Depreciation	1,379	702
Loss on sale of tangible fixed assets	-	696
	<hr/>	<hr/>
	77,318	57,855
Total resources expended	<hr/>	<hr/>
	373,220	314,780
Net (expenditure)/income	<hr/>	<hr/>
	(12,234)	43,521
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

FRIENDS OF ANIMALS WALES

England & Wales - Charity number 1182414

Accounts

REGISTERED COMPANY NUMBER: 07713750 (England and Wales)
REGISTERED CHARITY NUMBER: 1182414

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2022
for
Friends of Animals Wales

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypandy
CF40 1AR

Friends of Animals Wales

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for the Year Ended 31 July 2022

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Friends of Animals Wales

Report of the Trustees
for the Year Ended 31 July 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of 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).

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details

Registered Company number

07713750 (England and Wales)

Registered Charity number

1182414

Registered office

23 Church Road
Ton Pentre
Rhondda Cynon Taff
CF41 7EB


Trustees

Mrs J Hawkins
Ms C Williams
Ms P A Marchant
Miss E Jones

Independent Examiner

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

Approved by order of the board of trustees on 28 April 2023 and signed on its behalf by:



Miss E Jones - Trustee

**Independent Examiner's Report to the Trustees of
Friends of Animals Wales**

Independent examiner's report to the trustees of Friends of Animals Wales ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 charity's accounts 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

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

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Stephen John Smith FCCA

Curtis Bowden & Thomas Limited
Chartered Certified Accountants
101 Dunraven Street
Tonypany
CF40 1AR

28 April 2023

Friends of Animals Wales

Statement of Financial Activities
for the Year Ended 31 July 2022

	Notes	31.7.22 Unrestricted fund £	31.7.21 Total funds £
Income and endowments from			
Charitable activities			
Charitable activities		<u>358,301</u>	<u>342,839</u>
Expenditure on			
Direct charitable costs		256,925	298,336
Charitable activities			
Charitable activities		<u>57,855</u>	<u>56,719</u>
Total		<u>314,780</u>	<u>355,055</u>
NET INCOME/(EXPENDITURE)		43,521	(12,216)
Reconciliation of funds			
Total funds brought forward		20,138	32,354
Total funds carried forward		<u>63,659</u>	<u>20,138</u>

The notes form part of these financial statements

Friends of Animals Wales

Balance Sheet
31 July 2022

	Notes	31.7.22 Unrestricted fund £	31.7.21 Total funds £
Fixed assets			
Tangible assets	5	2,783	4,181
Current assets			
Debtors	6	4,500	500
Cash at bank and in hand		<u>72,918</u>	<u>35,143</u>
		77,418	35,643
Creditors			
Amounts falling due within one year	7	(16,542)	(19,686)
		<u>60,876</u>	<u>15,957</u>
Net current assets			
		63,659	20,138
Total assets less current liabilities		<u>63,659</u>	<u>20,138</u>
NET ASSETS		<u>63,659</u>	<u>20,138</u>
Funds	8		
Unrestricted funds		<u>63,659</u>	<u>20,138</u>
Total funds		<u>63,659</u>	<u>20,138</u>

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

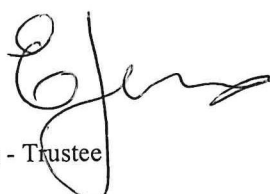
The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2023 and were signed on its behalf by:



E Jones - Trustee

The notes form part of these financial statements

Friends of Animals Wales

Notes to the Financial Statements
for the Year Ended 31 July 2022

1. **Accounting policies**

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. **Net income/(expenditure)**

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

	31.7.22	31.7.21
	£	£
Depreciation - owned assets	702	1,093
Deficit on disposal of fixed assets	<u>696</u>	<u>-</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

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

4. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Charitable activities	
Charitable activities	<u>342,839</u>
Expenditure on	
Direct charitable costs	298,336
Charitable activities	
Charitable activities	<u>56,719</u>
Total	<u>355,055</u>
NET INCOME/(EXPENDITURE)	(12,216)
Reconciliation of funds	
Total funds brought forward	32,354
	<hr/>
Total funds carried forward	<u><u>20,138</u></u>

5. Tangible fixed assets

	Plant and machinery £	Computer equipment £	Totals £
Cost			
At 1 August 2021	10,000	210	10,210
Disposals	<u>(2,200)</u>	<u>-</u>	<u>(2,200)</u>
At 31 July 2022	<u>7,800</u>	<u>210</u>	<u>8,010</u>
Depreciation			
At 1 August 2021	5,830	199	6,029
Charge for year	700	2	702
Eliminated on disposal	<u>(1,504)</u>	<u>-</u>	<u>(1,504)</u>
At 31 July 2022	<u>5,026</u>	<u>201</u>	<u>5,227</u>
Net book value			
At 31 July 2022	<u>2,774</u>	<u>9</u>	<u>2,783</u>
At 31 July 2021	<u>4,170</u>	<u>11</u>	<u>4,181</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

6.	Debtors: amounts falling due within one year	31.7.22	31.7.21
		£	£
	Other debtors	<u>4,500</u>	<u>500</u>
7.	Creditors: amounts falling due within one year	31.7.22	31.7.21
		£	£
	Trade creditors	<u>16,542</u>	<u>19,686</u>
8.	Movement in funds		
		Net	At
	At 1.8.21	movement	31.7.22
	£	in funds	£
		£	£
	Unrestricted funds		
	General fund	20,138	43,521
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>20,138</u>	<u>63,659</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	358,301	(314,780)	43,521
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>358,301</u>	<u>(314,780)</u>	<u>43,521</u>

Comparatives for movement in funds

		Net	At
	At 1.8.20	movement	31.7.21
	£	in funds	£
		£	£
	Unrestricted funds		
	General fund	32,354	(12,216)
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>32,354</u>	<u>(12,216)</u>

Friends of Animals Wales

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

8. **Movement in funds - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	342,839	(355,055)	(12,216)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>342,839</u>	<u>(355,055)</u>	<u>(12,216)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	32,354	31,305	63,659
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,354</u>	<u>31,305</u>	<u>63,659</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	701,140	(669,835)	31,305
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>701,140</u>	<u>(669,835)</u>	<u>31,305</u>

9. **Related party disclosures**

There were no related party transactions for the year ended 31 July 2022.

Friends of Animals Wales

Detailed Statement of Financial Activities
for the Year Ended 31 July 2022

	31.7.22	31.7.21
	£	£
Income and endowments		
Charitable activities		
Shops takings	90,659	55,044
Donations and sponsorships	254,973	259,795
Sundry receipts	<u>12,669</u>	<u>28,000</u>
	<u>358,301</u>	<u>342,839</u>
Total incoming resources	358,301	342,839
Expenditure		
Direct charitable costs		
Animal feed	1,178	3,913
Veterinary fees	254,457	294,421
Kennel fees	<u>1,290</u>	<u>2</u>
	256,925	298,336
Charitable activities		
Rent	23,400	17,783
Rates	765	353
Insurance	2,706	2,707
Light and heat	3,501	8,133
Wages	5,572	-
Computer consumables	857	991
Telephone	860	678
Printing and stationery	4,428	5,101
Motor expenses	5,960	7,423
Subscriptions	1,858	586
Repairs and renewals	3,119	8,846
Sundry expenses	889	300
Accountancy	1,581	1,575
Bank charges	961	1,149
Depreciation	702	1,094
Loss on sale of tangible fixed assets	<u>696</u>	<u>-</u>
	<u>57,855</u>	<u>56,719</u>
Total resources expended	<u>314,780</u>	<u>355,055</u>
Net income/(expenditure)	<u>43,521</u>	<u>(12,216)</u>

This page does not form part of the statutory financial statements

FRIENDS OF ANIMALS WALES

England & Wales - Charity number 1182414

Accounts

Friends of Animals Wales



Annual Report
And
Statement Of Accounts
For
Year End 31st July 2020

Charity Registration No 1182414

Trustee's Report

For the Year ending 31st July 2020

Summary of Activities

Friends of Animals Wales is a volunteer run animal rescue very much based and working in the community. As a home based organisation all animals are cared for in foster homes with occasional use of boarding kennels facilities for emergencies.

Rescue and Rehoming

Our main intake are dogs, many coming from puppy farms and breeders. Mostly ex breeding stock that are no longer required but we also take a number of sick or unsaleable puppies. We have considerable expertise in the rehabilitation and rehoming of these dogs. We take cats, rabbits, guinea pigs and any other domestic animals or wildlife in an emergency and where we are able to offer assistance. We take in hand-ins from the public where owners are no longer able to keep their pets due to illness, death, loss of home, change of circumstances or a variety of other issues. All animals that come in to our care receive veterinary care and whatever treatment needed. We neuter all dogs, cats and rabbits that have attained a suitable age and those who cannot be neutered due to being under an appropriate age are rehomed on a neutering contract. Elderly animals or those with chronic health conditions are neutered where our vets are happy to do so. Whilst most of our rescued animals are found suitable homes and are

adopted some go on assisted adoptions if they have health conditions that would make them more difficult to rehome due to costs of veterinary care. In these cases the rescues commits to covering the cost of any pre existing health conditions. In a very few cases animals go to long term foster homes with the rescue retaining ownership and responsibility for their life. We have a non-destruct policy but will always follow veterinary advice if euthanasia is advised after exploring all options, including referrals for second opinions to Veterinary specialist hospitals.

Community Work

As part of supporting pet owners in the community we run an online Lost and Found service helping to reunite lost pets with owners and assisting with searches for those missing. Our 24 Hour Helpline is also available to assist owners find their missing pets.

Food Bank Support

We work with a number of food banks and community groups providing them with surplus food they can supply to their clients. We discovered that pet owners who were experiencing difficulties were often going without food to feed their pets and so we now help by supplying food for them to use.

Respite Care

We work with a number of agencies including Social Services, Police, Mental Health Teams, Refuges, and hospitals providing emergency accommodation for the pets of owners in crisis. This free service is much in demand but we can only take those animals that we are able to accommodate in foster homes that have availability. Placements may be just for a couple of days or on occasions some months.

COVID and Its Effects

Our three charity shops closed in April 2020 which had a significant effect of our income. At the same time we had cancelled all our events and usual fundraising fixtures such as Meet & Greet, Auctions and Street Collections. Fortunately with grant funding and the support of our wonderful followers we were able to meet all our commitments. The rescue stayed open and continued to operate throughout the lockdown and there was a huge demand for help. Not only taking in animals of people who were sick or sadly died but also helping those who were isolating with vets visits for their pets. We also delivered pet food to those who were unable to shop and there was a big increase in demand for pet food from our usual contacts and also many new ones. Many of our Volunteers were in vulnerable categories that needed to isolate and this did put considerable pressure on those who were still

available to help but the response from our team was magnificent and we were able to respond to all almost all requests for help.

Sadly the condition of many of the animals that came in was very poor. We were called out to one property where all three residents had Covid and had been hospitalised by a family member to discover large numbers of dogs living in appalling condition in cages. We were able to take 15 and the one surviving owner signed them over to us. They required many thousands of pounds of veterinary care and specialist treatment. This was the case with a large number of the other dogs, cats and smaller pets that came in but with huge efforts by our fundraising team working online and support from followers we were able to provide all the veterinary treatment and additional care needed.

In addition many of the companies that support us with food and supplies increased the amount of their donated goods and this has been a huge help in allowing us to continue feeding the animals with good quality food and also keep up our commitment to the Food Banks we work with.

Trustee Responsibilities

The Trustees are responsible for all aspects of our organisation but also take individual responsibility for overseeing some areas of our work.

Ms E Jones Rescue Coordinator
Mrs J Hawkins Finance and Retail
Mrs P Marchant General Administration
Ms C Williams Fostering Support, Grooming and
Food Banks

Signed on behalf of the Trustees

A handwritten signature in black ink that reads "E Jones". The letter "E" is stylized with a loop at the top and a small loop at the bottom. The word "Jones" is written in a cursive, flowing style.

Eileen Jones
Date 18-12-2021