

FRIENDS INDEED

England & Wales · Charity number 1191077

Details

Status Registered

Legal form CIO

Registered 2020-08-31

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

Contact

Address Little Tithe Farm
Blidworth Lane
Calverton
Nottingham
NG14 6NY

Phone 07527129642

Email friends_in_deed@yahoo.com

Website <https://friendsindeeddogrescue.co.uk/>

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

Activities: Animal Rescue

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- Romania
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£99,183	£97,689	-	-
2024-04-05	£74,461	£67,927	-	-
2023-04-05	£42,944	£49,106	-	-
2022-04-05	£102,658	£99,648	-	-
2021-04-05	£13,870	£19,164	-	-

Trustees

Name	Role	Appointed
Adrian Constantin Tataru	Chair	2020-02-10
Maria Daniela Maracine		2020-02-10
Maria Maracine		2020-02-10
Mircea Andrei Tataru		2020-02-10

FRIENDS INDEED

England & Wales - Charity number 1191077

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025**



FRIENDS INDEED

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1191077

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

FRIENDS INDEED
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal and Administrative Information
Pages 4 to 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 12	Notes to the Financial Statements
Page 13	Independent Examiner's Report

FRIENDS INDEED
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1191077
DATE OF REGISTRATION	31st August 2020
START OF FINANCIAL YEAR	6th April 2024
END OF FINANCIAL YEAR	5th April 2025
TRUSTEES AT 5TH APRIL 2025	Maria Maracine Maria Daniela Maracine Adrian Tataru Mircea Tataru
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 31st August 2020

OBJECTS

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

CORRESPONDENCE ADDRESS	Little Tithe Farm Blidworth Lane Calverton NG14 6NY
PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

FRIENDS INDEED
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2025

1. OBJECTIVES AND ACTIVITIES

Friends in Deed exists to rescue, rehabilitate and rehome dogs and, where possible, cats in need.

The charity prioritises animals at greatest risk, including those that are elderly, disabled, abandoned, or at imminent risk of euthanasia, both within the UK and overseas.

2. REVIEW OF ACTIVITIES AND ACHIEVEMENTS

This financial year marked our first full year operating from our new base at Little Tithe Farm, Nottinghamshire, following our relocation from Cambridgeshire / Northamptonshire, in April 2024.

Awareness of our work in the local area has grown steadily, and we have continued to support rescue efforts across Nottinghamshire, Derbyshire, Leicestershire, Lincolnshire and surrounding counties.

Friends Indeed has also continued to assist with the rescue and rehoming of dogs from Romania, working with trusted partners to save dogs facing extreme hardship. Due to limited space, time and resources, we regrettably had to decline a number of cases during the year.

Significant work was undertaken to adapt the facilities at Little Tithe Farm, including the installation of fencing, conversion of stable buildings into kennels, and creation of a secure paddock area.

These improvements were largely funded personally by the trustees. The paddock allows dogs to socialise safely and exercise daily, supplemented where possible by walks in nearby woodland.

The kennels are maintained to a high standard, ensuring clean, warm and appropriate living conditions for all animals in our care.

During the year ended 5 April 2025, Friends in Deed successfully rehomed approximately 140 dogs and 6 cats, representing a modest increase on the previous year. Over 30 dogs were taken in from fellow rescue organisations following adoption breakdowns, many of which required significant behavioural or medical support. A small number of long-term residents remain in our care due to ongoing behavioural or welfare challenges.

Priority continued to be given to dogs in critical situations, including those considered “unadoptable” elsewhere, dogs with medical needs, and animals facing euthanasia despite being otherwise healthy.

3. FINANCIAL REVIEW

The charity continued to operate under significant financial pressure during the year. Adoption fees alone do not cover the full costs associated with rescue work, including veterinary treatment, vaccinations, transport, fostering and kennelling expenses. Following the cessation of my employment in December 2024, the trustees experienced increased personal financial strain and relied on personal funds and short-term loans from friends and family to sustain operations.

4. FUTURE PLANS

Given current financial and personal constraints, the trustees are considering a temporary reduction or pause in UK-based rescue activities. Friends in Deed remains committed to animal welfare and intends to continue supporting rescue efforts where possible, including overseas rescue and post-adoption support.

The trustees continue to explore the possibility of securing a suitable property to develop as a long-term rehoming centre, subject to planning permission and funding availability.

5. GOVERNANCE

The trustees confirm that this report has been prepared in accordance with the Charities Act 2011 and applicable accounting and reporting requirements.

FRIENDS INDEED
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2025

6. TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 05/02/2026

Signed on their behalf by Trustee 

Printed Name: Adrian Titaru

FRIENDS INDEED

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	99,183	-	99,183	74,461
TOTAL INCOMING RESOURCES		99,183	-	99,183	74,461
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	96,609	-	96,609	66,967
Governance Costs	4b	1,080	-	1,080	960
TOTAL RESOURCES EXPENDED		97,689	-	97,689	67,927
NET INCOMING (OUTGOING) RESOURCES		1,494	-	1,494	6,535
Funds Brought Forward		(1,910)	-	(1,910)	(8,445)
TOTAL FUNDS CARRIED FORWARD		(416)	-	(416)	(1,910)

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

FRIENDS INDEED
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 5TH APRIL 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 05-Apr-25 £	TOTAL 05-Apr-24 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	1,674	-	1,674	753
Total Current Assets		1,674	-	1,674	753
Creditors: Amounts falling due within one year	9	2,091	-	2,091	2,664
NET CURRENT ASSETS		(416)	-	(416)	(1,910)
TOTAL ASSETS less current liabilities		(416)	-	(416)	(1,910)
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		(416)	-	(416)	(1,910)
Funds of the Charity					
General Funds		(416)	-	(416)	(1,910)
Restricted Funds	5	-	-	-	-
Total Funds		(416)	-	(416)	(1,910)

Approved by the Trustees on 05/02/2026

Signed on their behalf by Trustee 

Printed Name: Adrian Tataru

FRIENDS INDEED
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

FRIENDS INDEED
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2025

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted Funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated Funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2025 : None
5th April 2024 : None

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2025

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Donations, Grants & Legacies				
Gifts & Donations	99,183	-	99,183	74,461
	99,183	-	99,183	74,461

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Cost of Charitable Activities					
Advertising & Publicity		6,585	-	6,585	2,651
Dog Food & Accessories		5,621	-	5,621	4,805
Dog Rescue & Rehoming Costs		44,122	-	44,122	23,408
Dog Transport & Customs Costs		30,883	-	30,883	24,095
Insurance Costs		1,443	-	1,443	1,122
Shelter Costs		1,760	-	1,760	3,737
Sundry Expenses		-	-	-	-
Veterinary Fees		6,195	-	6,195	7,149
		96,609	-	96,609	66,967

b) Governance Costs

Independent Examiners Fees	9	1,080	-	1,080	960
		1,080	-	1,080	960

FRIENDS INDEED
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2025

5. RESTRICTED FUNDS

The CIO held no restricted during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 05-Apr-25 £	TOTAL 05-Apr-24 £
Cash at Bank & in Hand	1,674	-	1,674	753
	1,674	-	1,674	753

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 05-Apr-25 £	TOTAL 05-Apr-24 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 05-Apr-25 £	TOTAL 05-Apr-24 £
Members Loans	51	-	51	744
Independent Examiners Fees	2,040	-	2,040	1,920
	2,091	-	2,091	2,664

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2025

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

During the financial period Trustee Adrian Tataru made an interest free loan of £20,890 (2023/24:£29,009) to Friends Indeed to assist with supporting the short term cashflow requirements in furtherance of the Charitable objects.

During the financial period the Charity repaid loans to Trustee Adrian Tataru totalling £21,583 (2023/24:£35,842) and the outstanding loan liability repayable stands at £51 (2023/24:£744) as at 5th April 2025.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

FRIENDS INDEED
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Friends Indeed on the accounts for the year ended 5th April 2025 set out on pages 6 to 12.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 5th February 2026

FRIENDS INDEED

England & Wales - Charity number 1191077

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024**



FRIENDS INDEED

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1191077

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

FRIENDS INDEED
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal and Administrative Information
Page 4	Trustees' Report
Page 5	Statement of Financial Activities
Page 6	Balance Sheet
Pages 7 to 11	Notes to the Financial Statements
Page 12	Independent Examiner's Report

FRIENDS INDEED
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1191077
DATE OF REGISTRATION	31st August 2020
START OF FINANCIAL YEAR	6th April 2023
END OF FINANCIAL YEAR	5th April 2024
TRUSTEES AT 5TH APRIL 2024	Maria Maracine Maria Daniela Maracine Adrian Tataru Mircea Tataru
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 31st August 2020

OBJECTS

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

CORRESPONDENCE ADDRESS	New Lodge Farm Red Lodge Road Polebrook Peterborough PE8 5LL
-------------------------------	--

PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
------------------------	---

INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ
------------------------------	--

FRIENDS INDEED
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2024

Trust Activities

We kept doing what we signed for : taking-in unwanted dogs & cats and finding new homes for them. We managed to find Loving Homes for a similar number of Dogs as in the previous year (around 120) and for a dozen of Cats.

As per our principles, we gave priority to Dogs in critical situations - "waiting" to be put "to sleep" in Kill "shelters", old or/and disabled, badly mistreated or run over by road traffic.

Luckily, I was in work all this time so we could afford the expenditure incurred with fostering, vaccinations, transport, operations etc . As stated previously, the adoption fees / donations are not covering all our costs. Although we try to do most of the care (recovery after operations, grooming, de-worming / de-fleeing, training etc) inhouse, we still have to pay a lot of Veterinary Bills, Transport, Dog Fostering and Dog Sitting.

Unfortunately, we couldn't respond to all appeals and we could not save all those in need. Most of the dogs we got operated and treated, recovered well, but we sadly lost 7.

In March 2024, we moved from Peterborough to Calverton, Nottinghamshire - where we are renting a small farmhouse + old stables - which we adapted and furnished to accommodate at least 15 dogs at the same time. Now, we are paying all the Rent, Council Tax and Bills from our personal income.

We continued rescuing dogs from Peterborough area and Northamptonshire, but more and more people and dogs from Nottinghamshire and Derbyshire are asking and receiving our help now.

We started collaborating with a couple of similar organisations in Leicestershire and Staffordshire.

Trust Strategy

We have the same commitment to saving more lives and finding good Homes for our Lovely Dogs and Cats.

We are always keeping in touch with the adopting families and we will be supporting them all the way, including with the option of returning the dog if their circumstances change.

While the percentage of locally rescued dogs raised, we are still saving some from Romania - where we use some of the existing Foster-Homes, as well as new ones and we have a team of collaborators / fellow-rescuers there.

As we are only temporarily here, we are still trying to find a small property (farm building - barn, stable etc) - where we can set a long-term Rehoming Centre.

Outlook for the Trust

Carry-on our exhausting work for as long as we can.

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 12/04/2025

Signed on their behalf by Trustee

Printed Name: Adrian Tataru

FRIENDS INDEED
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	74,461	-	74,461	40,149
Other Incoming Resources	3b	-	-	-	2,796
TOTAL INCOMING RESOURCES		74,461	-	74,461	42,944
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	66,967	-	66,967	48,146
Governance Costs	4b	960	-	960	960
TOTAL RESOURCES EXPENDED		67,927	-	67,927	49,106
NET INCOMING (OUTGOING) RESOURCES		6,535	-	6,535	(6,161)
Funds Brought Forward		(8,445)	-	(8,445)	(2,284)
TOTAL FUNDS CARRIED FORWARD		(1,910)	-	(1,910)	(8,445)

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.


The notes on pages 7 to 11 form part of these financial statements.

FRIENDS INDEED
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 5TH APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 05-Apr-24 £	TOTAL 05-Apr-23 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	753	-	753	92
Total Current Assets		753	-	753	92
Creditors: Amounts falling due within one year	9	2,664	-	2,664	8,537
NET CURRENT ASSETS		(1,910)	-	(1,910)	(8,445)
TOTAL ASSETS less current liabilities		(1,910)	-	(1,910)	(8,445)
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		(1,910)	-	(1,910)	(8,445)
Funds of the Charity					
General Funds		(1,910)	-	(1,910)	(8,445)
Restricted Funds	5	-	-	-	-
Total Funds		(1,910)	-	(1,910)	(8,445)

Approved by the Trustees on 12/04/2025

Signed on their behalf by Trustee 

Printed Name: Adrian Tataru

FRIENDS INDEED
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

FRIENDS INDEED
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2024 : None
5th April 2023 : None

FRIENDS INDEED
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies				
Gifts & Donations	74,461	-	74,461	40,149
	74,461	-	74,461	40,149
d) Other Incoming Resources				
Insurance Income	-	-	-	2,796
	-	-	-	2,796

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities				
Advertising & Publicity	2,651	-	2,651	842
Dog Food & Accessories	4,805	-	4,805	7,676
Dog Rescue & Rehoming Costs	23,408	-	23,408	15,498
Dog Transport & Customs Costs	24,095	-	24,095	12,062
Insurance Costs	1,122	-	1,122	932
Shelter Costs	3,737	-	3,737	1,910
Sundry Expenses	-	-	-	1,185
Veterinary Fees	7,149	-	7,149	8,040
	66,967	-	66,967	48,146
b) Governance Costs				
Independent Examiners Fees	960	-	960	960
	960	-	960	960

FRIENDS INDEED
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2024

5. RESTRICTED FUNDS

The CIO held no restricted during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 05-Apr-24 £	TOTAL 05-Apr-23 £
Cash at Bank & in Hand	753	-	753	92
	753	-	753	92

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 05-Apr-24 £	TOTAL 05-Apr-23 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 05-Apr-24 £	TOTAL 05-Apr-23 £
Members Loans	744	-	744	7,577
Independent Examiners Fees	1,920	-	1,920	960
	2,664	-	2,664	8,537

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2024

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

During the financial period Trustee Adrian Tataru made an interest free loan of £29,009 (2022/23: £12,785) to Friends Indeed to assist with supporting the short term cashflow requirements in furtherance of the Charitable objects.

During the financial period the Charity repaid loans to Trustee Adrian Tataru which totalling £35,842 (2022/23:£9,952) and the outstanding loan liability repayable stands at £744 (2022/23:£7,577) as at 5th April 2024.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

FRIENDS INDEED
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Friends Indeed on the accounts for the year ended 5th April 2024 set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 18th April 2025

FRIENDS INDEED

England & Wales - Charity number 1191077

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023**



FRIENDS INDEED

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1191077

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

FRIENDS INDEED
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal and Administrative Information
Page 4	Trustees' Report
Page 5	Statement of Financial Activities
Page 6	Balance Sheet
Pages 7 to 11	Notes to the Financial Statements
Page 12	Independent Examiner's Report

FRIENDS INDEED
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1191077
DATE OF REGISTRATION	31st August 2020
START OF FINANCIAL YEAR	6th April 2022
END OF FINANCIAL YEAR	5th April 2023
TRUSTEES AT 5TH APRIL 2023	Maria Maracine Maria Daniela Maracine Adrian Tataru Mircea Tataru
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 31st August 2020

OBJECTS

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

CORRESPONDENCE ADDRESS	New Lodge Farm Red Lodge Road Polebrook Peterborough PE8 5LL
-------------------------------	--

PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
------------------------	---

INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ
------------------------------	--

FRIENDS INDEED
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2023

Trust Activities

We carried-on our mission of saving more lives and finding Homes for helpless dogs.

Following the Dog Adoptions “boom” (triggered by the Covid Lockdowns), the re-homing activity slowed down and we tried our best to keep the balance - between the number of dogs we could accommodate and the rehoming possibilities. Most of the times, we were over the lodging/fostering capacity and over the budget. Unfortunately, apart from the adoption fees (which are, not even by far, covering the ever-increasing costs), we are hardly receiving any help - so our Charity work still relies very much on our personal income / wages... But we got into a routine - some kind of normality.

We saved many lives - around 120, this year. We rescued young and healthy puppies but we gave priority to those in desperate situation : Dogs on the “Death Row” - in Kill “shelters”, old, disabled dogs ; dogs hurt (run) by vehicles or by bad “people”. Unfortunately, we couldn’t take them all and, in spite all our efforts, some of those we took in sadly didn’t make it. We became quite experienced in difficult cases by learning the hard way - dealing with orthopaedic specialists, scans, many operations and treatments.

The “normality” we mentioned above didn’t last too long, though - as we’ve come against a new phenomenon : the Ukrainian “Game of Thrones”. Our poor “Romnies” became “Collateral Victims” of the international conflict of interests - as DFERA temporarily stopped us from bringing dogs from Romania, on “Safeguarding” reasons : while there is no official case of rabies in Romania, refugee dogs from Ukraine could bring this disease to Britain, so all commercial imports have been banned for months, until they introduced new / very strict rules for bringing dogs and cats over from that part of the world. APHA even created a new Department - “Importer Approved Scheme” ; we registered with them and complied with the new rules - rather complicated, so we could continue rescuing dogs from Britain and from Romania, too.

Trust Strategy

We are all fully committed to saving more lives and finding good Homes for these Lovely Dogs.

We are always keeping in touch with the adopting families and we will be supporting them all the way, including with the option of returning the dog if their circumstances change.

While the percentage of locally rescued dogs raised, we are still saving some from Romania - where we use some of the existing Foster-Homes, as well as new ones and we have a team of collaborators / fellow-rescuers there.

Still trying to find a small property (farm building - barn, stable etc) where we can set a long-term Rehoming Centre.

Outlook for the Trust

Carry-on our exhausting work for as long as we can.

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on8th November 2024.....

Signed on their behalf by Trustee

Printed Name: Adrian Tataru

FRIENDS INDEED
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	40,149	-	40,149	102,658
Other Incoming Resources	3b	2,796	-	2,796	2,796
TOTAL INCOMING RESOURCES		42,944	-	42,944	105,454
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	48,146	-	48,146	98,848
Governance Costs	4b	960	-	960	800
TOTAL RESOURCES EXPENDED		49,106	-	49,106	99,648
NET INCOMING (OUTGOING) RESOURCES		(6,161)	-	(6,161)	5,806
Funds Brought Forward		(2,284)	-	(2,284)	(5,294)
TOTAL FUNDS CARRIED FORWARD		(8,445)	-	(8,445)	512

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 11 form part of these financial statements.

FRIENDS INDEED
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 5TH APRIL 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 05-Apr-23 £	Total 05-Apr-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	92	-	92	3,260
Total Current Assets		92	-	92	3,260
Creditors: Amounts falling due within one year	9	8,537	-	8,537	5,544
NET CURRENT ASSETS		(8,445)	-	(8,445)	(2,284)
TOTAL ASSETS less current liabilities		(8,445)	-	(8,445)	(2,284)
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		(8,445)	-	(8,445)	(2,284)
Funds of the Charity					
General Funds		(8,445)	-	(8,445)	(2,284)
Restricted Funds	5	-	-	-	-
Total Funds		(8,445)	-	(8,445)	(2,284)

Approved by the Trustees on8th November 2024.....

Signed on their behalf by Trustee

Printed Name: Adrian Tataru

FRIENDS INDEED
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2023**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

FRIENDS INDEED
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2023 : None
5th April 2022 : None

FRIENDS INDEED
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations, Grants & Legacies				
Gifts & Donations	40,149	-	40,149	102,658
	40,149	-	40,149	102,658

d) Other Incoming Resources

Insurance Income	2,796	-	2,796	2,796
	2,796	-	2,796	2,796

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Cost of Charitable Activities				
Advertising & Publicity	842	-	842	560
Dog Food & Accessories	7,676	-	7,676	-
Dog Rescue & Rehoming Costs	15,498	-	15,498	34,787
Dog Transport & Customs Costs	12,062	-	12,062	50,522
Insurance Costs	932	-	932	-
Shelter Costs	1,910	-	1,910	6,460
Sundry Expenses	1,185	-	1,185	1,924
Veterinary Fees	8,040	-	8,040	4,595
	48,146	-	48,146	98,848

b) Governance Costs

Independent Examiners Fees	960	-	960	800
	960	-	960	800

FRIENDS INDEED
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2023

5. RESTRICTED FUNDS

The CIO held no restricted during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-23 £	Total 05-Apr-22 £
Cash at Bank & in Hand	92	-	92	3,260
	92	-	92	3,260

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-23 £	Total 05-Apr-22 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-23 £	Total 05-Apr-22 £
Members Loans	7,577	-	7,577	4,744
Independent Examiners Fees	960	-	960	800
	8,537	-	8,537	5,544

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2023

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

During the financial period Trustee Adrian Tataru made an interest free loan of £12,785 (2021/22: £4,744) to Friends Indeed to assist with supporting the short term cashflow requirements in furtherance of the Charitable objects.

During the financial period the Charity repaid loans to Trustee Adrian Tataru which totalling £9,952 and the outstanding loan liability repayable of £7,577 as at 5th April 2023.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

FRIENDS INDEED
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Friends Indeed on the accounts for the year ended 5th April 2023 set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 13th November 2024

FRIENDS INDEED

England & Wales - Charity number 1191077

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022**



FRIENDS INDEED

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1191077

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

FRIENDS INDEED
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal and Administrative Information
Page 4	Trustees' Report
Page 5	Statement of Financial Activities
Page 6	Balance Sheet
Pages 7 to 11	Notes to the Financial Statements
Page 12	Independent Examiner's Report

FRIENDS INDEED
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1191077
DATE OF REGISTRATION	31st August 2020
START OF FINANCIAL YEAR	6th April 2021
END OF FINANCIAL YEAR	5th April 2022
TRUSTEES AT 5TH APRIL 2022	Maria Maracine Maria Daniela Maracine Adrian Tataru Mircea Tataru
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 31st August 2020

OBJECTS

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

CORRESPONDENCE ADDRESS New Lodge Farm
Red Lodge Road
Polebrook
Peterborough
PE8 5LL

PRIMARY BANKERS Barclays Bank Plc
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINERS Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

FRIENDS INDEED
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 5TH APRIL 2022

Trust Activities

Friends Indeed continued its activity focused on finding adopting families for homeless dogs.

Due to the increasing number of abandoned doggies needing our help, we had to make significant efforts to find more foster homes.

We also experienced a new issue, adoption returns. During this period, we had 9 dogs returned – mainly because they became overprotective with their owners.

We managed to find around 100 more homes for our dogs, during this financial year.

We've been trying to build a website, but just didn't get to do it - always having more stringent priorities; we've been offered help by the adopter of one of our dogs, however things got stuck.

We have put together a Facebook Group (<https://www.facebook.com/groups/2655692461403185/>), though - where the adopting families are updating us regarding the dogs and share their experiences . We have even tried some fundraising - through our group, however the response was not great, to be honest... so we still rely only on the Adoption Fees and on our wages.

All trustees are actively involved in rescuing, fostering, and rehoming. We also use a few Fosterers in Romania - where we pay around €1.5/day/dog + food + Vet care.

We are still keeping in touch with all adopters - making sure the dogs are well looked after and loved.

Trust Strategy

Keeping the same focus on saving lives and encouraging people to adopt instead of buying a dog, we are always supporting the adopting families in the best possible ways.

We are trying to find and rent a property (farm building - barn, stable etc) where we can set a civilised small Rehoming Centre - a few comfortable paddocks and all facilities for our dogs to spend the pre-adoption time and meet their potential future families.

Outlook for the Trust

We keep fighting for our good cause. In spite vicissitudes, we are still hopeful.

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on7th May 2023.....

Signed on their behalf by Trustee 

Printed Name: Adrian Tataru

FRIENDS INDEED

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5TH APRIL 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	102,658	-	102,658	13,870
TOTAL INCOMING RESOURCES		102,658	-	102,658	13,870
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	98,848	-	98,848	18,614
Governance Costs	4b	800	-	800	550
TOTAL RESOURCES EXPENDED		99,648	-	99,648	19,164
NET INCOMING (OUTGOING) RESOURCES		3,010	-	3,010	(5,294)
Funds Brought Forward		(5,294)	-	(5,294)	-
TOTAL FUNDS CARRIED FORWARD		(2,284)	-	(2,284)	(5,294)

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 11 form part of these financial statements.

FRIENDS INDEED
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 5TH APRIL 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 05-Apr-22 £	Total 05-Apr-21 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	3,260	-	3,260	-
Total Current Assets		3,260	-	3,260	-
Creditors: Amounts falling due within one	9	5,544	-	5,544	5,294
NET CURRENT ASSETS		(2,284)	-	(2,284)	(5,294)
TOTAL ASSETS less current liabilities		(2,284)	-	(2,284)	(5,294)
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		(2,284)	-	(2,284)	(5,294)
Funds of the Charity					
General Funds		(2,284)	-	(2,284)	(5,294)
Restricted Funds	5	-	-	-	-
Total Funds		(2,284)	-	(2,284)	(5,294)

Approved by the Trustees on7th May 2023.....

Signed on their behalf by Trustee 

Printed Name: Adrian Tataru

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2022 : None
5th April 2021 : None

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations, Grants & Legacies				
Gifts & Donations	102,658	-	102,658	13,870
	102,658	-	102,658	13,870

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Cost of Charitable Activities					
Advertising & Publicity		560	-	560	-
Dog Rescue & Rehoming Costs		34,787	-	34,787	13,375
Dog Transport & Customs Costs		50,522	-	50,522	2,242
Shelter Costs		6,460	-	6,460	2,922
Sundry Expenses		1,924	-	1,924	-
Veterinary Fees		4,595	-	4,595	76
		98,848	-	98,848	18,614

b) Governance Costs

Independent Examiners Fees	9	800	-	800	550
		800	-	800	550

FRIENDS INDEED
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 5TH APRIL 2022

5. RESTRICTED FUNDS

The CIO held no restricted during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-22 £	Total 05-Apr-21 £
Cash at Bank & in Hand	3,260	-	3,260	-
	3,260	-	3,260	-

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-22 £	Total 05-Apr-21 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-22 £	Total 05-Apr-21 £
Members Loans	4,744	-	4,744	4,744
Independent Examiners Fees	800	-	800	550
	5,544	-	5,544	5,294

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 5TH APRIL 2022

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

During the previous financial period Trustee Adrian Tataru made an interest free loan of £4,744 to Friends Indeed to assist with supporting the short term cashflow requirements in furtherance of the Charitable objects.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

FRIENDS INDEED
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Friends Indeed on the accounts for the year ended 5th April 2022 set out on pages 5 to

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be

K. Collaku MAAT
Castle View Accounting Ltd
New Barr
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



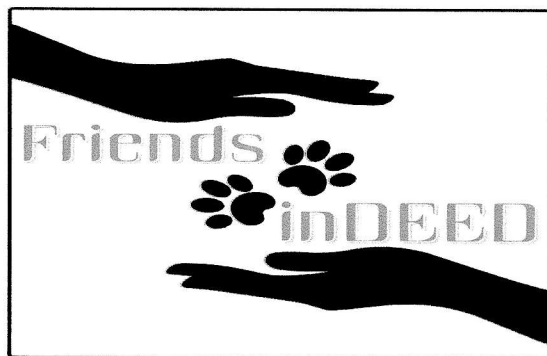
Date: 11th May 2023

FRIENDS INDEED

England & Wales - Charity number 1191077

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FIRST PERIOD ENDED 5TH APRIL 2021**



FRIENDS INDEED

(Charitable Incorporated Organisation)

CHARITY REGISTRATION NUMBER: 1191077

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

FRIENDS INDEED
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal and Administrative Information
Pages 4 to 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 12	Notes to the Financial Statements
Page 13	Independent Examiner's Report

FRIENDS INDEED

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1191077
DATE OF REGISTRATION	31st August 2020
START OF FINANCIAL YEAR	31st August 2020
END OF FINANCIAL YEAR	5th April 2021
TRUSTEES AT 5TH APRIL 2021	Maria Maracine Maria Daniela Maracine Adrian Tataru Mircea Tataru
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 31st August 2020

OBJECTS

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

CORRESPONDENCE ADDRESS	New Lodge Farm Red Lodge Road Polebrook Peterborough PE8 5LL
-------------------------------	--

PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
------------------------	---

INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
------------------------------	--

FRIENDS INDEED

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE FIRST PERIOD ENDED 5TH APRIL 2021

Trust Activities

The Trust began its first year, as a recognized Charity, with rehoming stray / abandoned Dogs from Romania.

We experienced a lot of pressure from different fellow rescuers and the Shelter (which we had put together privately, with our friend - Petre Haina), became overcrowded with more than 50 Dogs in September 2020.

We managed, however, to increase our presence on the advertising platforms - Gumtree, Pets4Homes, Facebook - so, consequently 32 of our dogs went to adopting Families by the end of 2020 + 27 more found homes in the first quarter of 2021.

Fortunately, our activity was not dramatically affected by the Covid19 restrictions.

We have, however, faced a few disruptions / transport delays due to Brexit new import / export regulations and ... new fees. These reflected in our costs and rehoming difficulties.

Unfortunately, we haven't organized any fundraising activities and the only money income we have at the moment is from the Adoption Fees and from our own resources (wages).

All trustees are actively involved in rescuing, fostering, and rehoming.

We have improved our adoption process - with thorough HomeChecks and exchange of information.

Unlike most other similar organizations, we keep in touch with all adopters - making sure the dogs are well looked after and loved.

Trust Strategy

We aim to convince more British people that adopting a rescue dog is preferable to buying from a non-reputable breeder and it is a pleasure to observe that more and more persons are willing to save a life.

We are working towards putting together our own WebSite, so hopefully – raising awareness of the Charity and increasing the number of saved lives.

We offer full Rescue Backup and support adopters and potential adopters with information and material help (such as set-up of new foster homes, beddings for pets, food etc).

Outlook for the Trust

Our aim for the following year is to continue rescuing more dogs, giving priority to those more vulnerable (with medical conditions etc) and to continue finding good homes for all of them.

We would like to set-up a small facility where we could temporarily foster our dogs and rehabilitate those with issues. This would also increase chances of rehoming – as some people are reluctant to adopt dogs without meeting them first...

We are talking with experienced, licensed Transporters and we'll hopefully have a collaboration with them – in order to reduce our costs respective to transporting our dogs.

FRIENDS INDEED
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE FIRST PERIOD ENDED 5TH APRIL 2021

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 29/01/2022

Signed on their behalf by Trustee 

Printed Name: ADRIAN TATARU

FRIENDS INDEED

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FIRST PERIOD ENDED 5TH APRIL 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
INCOMING RESOURCES				
Incoming Resources from Generated Funds				
Donations, Grants & Legacies	3a	13,870	-	13,870
TOTAL INCOMING RESOURCES		13,870	-	13,870
RESOURCES EXPENDED				
Costs of Generating Funds				
Cost of Charitable Activities	4a	18,614	-	18,614
Governance Costs	4b	550	-	550
TOTAL RESOURCES EXPENDED		19,164	-	19,164
NET INCOMING (OUTGOING) RESOURCES		(5,294)	-	(5,294)
Funds Brought Forward		-	-	-
TOTAL FUNDS CARRIED FORWARD		(5,294)	-	(5,294)

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

FRIENDS INDEED

(Charitable Incorporated Organisation)

BALANCE SHEET AS AT 5TH APRIL 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 05-Apr-21 £
Fixed Assets				
Tangible Assets	2	-	-	-
Investments	6	-	-	-
Total Fixed Assets		<u>-</u>	<u>-</u>	<u>-</u>
Current Assets				
Debtors & Prepayments	8	-	-	-
Cash at Bank and in Hand	7	-	-	-
Total Current Assets		<u>-</u>	<u>-</u>	<u>-</u>
Creditors: Amounts falling due within one year	9	5,294	-	5,294
NET CURRENT ASSETS		(5,294)	-	(5,294)
TOTAL ASSETS less current liabilities		<u>(5,294)</u>	<u>-</u>	<u>(5,294)</u>
Creditors: Amounts falling due in more than one year	10	-	-	-
NET ASSETS		<u>(5,294)</u>	<u>-</u>	<u>(5,294)</u>
Funds of the Charity				
General Funds		(5,294)	-	(5,294)
Restricted Funds	5	-	-	-
Total Funds		<u>(5,294)</u>	<u>-</u>	<u>(5,294)</u>

Approved by the Trustees on 24/01/2022

Signed on their behalf by Trustee 

Printed Name: ADRIAN TATARU

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE FIRST PERIOD ENDED 5TH APRIL 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 5TH APRIL 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance
----------------------------------	------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this initial financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2021 : None

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 5TH APRIL 2021

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
a) Donations, Grants & Legacies			
Gifts & Donations	13,870	-	13,870
	13,870	-	13,870

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
a) Cost of Charitable Activities				
Dog Rescue Costs		13,375	-	13,375
Shelter Costs		2,922	-	2,922
Transport Costs		2,242	-	2,242
Veterinary Fees		76	-	76
		18,614	-	18,614
b) Governance Costs				
Independent Examiners Fees	9	550	-	550
		550	-	550

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 5TH APRIL 2021

5. RESTRICTED FUNDS

The CIO held no restricted during this initial financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this initial financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-21 £
Cash at Bank & in Hand	-	-	-
	-	-	-

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-20 £
Sundry Debtors	-	-	-
	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 05-Apr-20 £
Members Loans	4,744	-	4,744
Independent Examiners Fees	550	-	550
	5,294	-	5,294

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this initial financial period.

FRIENDS INDEED

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 5TH APRIL 2021

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this initial financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

During the financial period Trustee Adrian Tataru made an interest free loan of £4,744 to Friends Indeed to assist with supporting the short term cashflow requirements in furtherance of the Charitable objects.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

16. COMPARATIVE FIGURES

There are no comparative figures available as this is the initial period of registered Incorporated Charitable Activity.

FRIENDS INDEED
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Friends Indeed on the accounts for the first ended 5th April 2021 set out on pages 6 to 12.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W.M Hall LLB
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 31st January 2022