

RECOVERY ASSISTANCE DOGS

FINANCIAL STATEMENTS

FOR

THE YEAR ENDED 30 JUNE 2023

Charity Registration Number 1125395

**RECOVERY ASSISTANCE DOGS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**Trustees**

The following served as trustees of the charity during the year:

Ruth Lloyd (Chair)	Appointed	06/09/2022
Tony Chapman (Treasurer)		
Edward Parton		

Maryrose Terry	Resigned	14/10/2022
Tim Terry	Resigned	20/10/2022
Nigel Ord	Appointed	20/06/2022
	Resigned	23/08/2022

**RECOVERY ASSISTANCE DOGS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

<b><u>Charity Number</u></b>	1125395
<b><u>Address</u></b>	RAD Assistance Dogs PO Box 11044 Coalville Leicestershire LE67 1YY
<b><u>Banker</u></b>	Lloyds Bank Blackheath London Branch Lloyds Bank Plc PO Box 1000 BX1 1LT

## Independent Examiner's Report

### Report to the trustees/ members of

Charity Name Recovery Assistance Dogs

On accounts for the year ended 30TH JUNE 2023

Charity number 1125395

### 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and,
- to state whether particular matters have come to my attention.

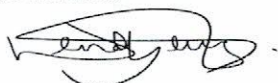
### Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 aspects the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act, and,
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Wendy Cheung FCCA  
Date: 2nd October 2023


RECOVERY ASSISTANCE DOGS  
For the Year Ended 30 June 2023  
Statement of Financial Activities

Categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
<b>Incoming resources</b>					
Income:					
Donations		14,671		14,671	5,737
Charitable activities		36,941		36,941	14,076
Grant and Sponsorship		1,000	11,590	12,590	9,099
Dog Training		825		825	2,337
Bank Interest received		107		107	
<b>Total</b>	2	<b>53,544</b>	<b>11,590</b>	<b>65,134</b>	<b>31,249</b>
<b>Resources expended</b>					
Expenditure on:					
Costs of generating income		4,214		4,214	8,157
Charitable activities		37,877	4,191	42,068	21,540
Goverance		912	-	912	1,190
		-	-	-	-
<b>Total</b>	3	<b>43,003</b>	<b>4,191</b>	<b>47,194</b>	<b>30,887</b>
<b>Net income/(expenditure)</b>		<b>10,541</b>	<b>7,399</b>	<b>17,940</b>	<b>362</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-
Other gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		<b>10,541</b>	<b>7,399</b>	<b>17,940</b>	<b>362</b>
Funds brought forward		15,418		15,418	15,056
<b>Fund Balances at 30 June 2023</b>		<b>25,959</b>	<b>7,399</b>	<b>33,358</b>	<b>15,418</b>

RECOVERY ASSISTANCE DOGS  
 For the Year Ended 30 June 2023  
 Balance Sheet

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets	6	231	-	231	231
<b>Total fixed assets</b>		<u>231</u>		<u>231</u>	<u>231</u>
<b>Current assets</b>					
Debtors			-	-	-
Cash at bank and in hand	7	27,618	7,399	35,017	15,710
<b>Total current assets</b>		<u>27,618</u>	<u>7,399</u>	<u>35,017</u>	<u>15,710</u>
<b>Creditors: amounts falling due within one year</b>	8	1,890		1,890	523
<b>Net current assets/(liabilities)</b>		<u>25,728</u>	<u>7,399</u>	<u>33,127</u>	<u>15,187</u>
<b>Total assets less current liabilities</b>		<u>25,959</u>	<u>7,399</u>	<u>33,358</u>	<u>15,418</u>
<b>Funds of the Charity</b>					
Unrestricted funds	9	25,959		25,959	15,418
Restricted income funds			7,399	7,399	-
		<u>25,959</u>	<u>7,399</u>	<u>33,358</u>	<u>15,418</u>

This report was approved by the board of Trustees on :

Signed by :   
 Name: ANTHONY CHAPMAN  
 Position: TRUSTEE AND TREASURER  
 Date: 11<sup>th</sup> October 2023



## **1 Basis of preparation**

### **1.1 Basis of accounting**

These accounts 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 accounts 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 (FRS 102), and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

### **1.2 Going concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no key judgements that the charity has made which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### **1.3 Accounting policies**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met. It is probable that the income will be received and that the amount can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on a basis consistent with the use of resources.

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

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

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

### **1.4 Critical accounting estimates and judgements**

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

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

**Recovery Assistance Dogs**  
For the Year Ended 30 JUNE 2023

**2 Analysis of income**

		Unrestricted funds	Restricted income funds	Total funds £
<b>Analysis</b>				
<b>Donations and income:</b>	Donation	14,671	-	14,671
	Dog training donation	825	-	825
	General grants provided by government / other charities	1,000	11,590	12,590
	Membership & Sponsors	20,271	-	20,271
<b>Activities</b>	Fundraising	11,027		11,027
	Badges & Livery	4,144		4,144
	Others	1,499		1,499
<b>Interest Received</b>	Bank Interest			
		107	-	107
<b>Total</b>		<b>53,544</b>	<b>11,590</b>	<b>65,134</b>

**3 Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Total Amount
<b>Expenditure:</b>		£	£	£
Staff cost		34,552	3,916	38,468
Staff travel		133		133
Staff clothing		618		618
Advertising, marketing, direct mail and publicity		530		530
General expenses		153		153
Telephones & mobiles		363		363
IT, software and website		1,641		1,641
Bank charges and transaction fees		126		126
Postage		36		36
<b>Charitable Activities expenditure</b>		<b>38,152</b>	<b>3,916</b>	<b>42,068</b>
RAD Livery product costs		3,347	275	3,622
Dog training cost		592		592
<b>Cost of Generating Income</b>		<b>3,939</b>	<b>275</b>	<b>4,214</b>
Professional, legal and licensing		350		350
Insurance		562		562
<b>Governance expenditure</b>		<b>912</b>	<b>-</b>	<b>912</b>
<b>Total expenditure</b>		<b>43,003</b>	<b>4,191</b>	<b>47,194</b>



**Recovery Assistance Dogs**  
For the Year Ended 30 JUNE 2023

**4. Staff Costs**

	£
Salary	18,948
Pension	235
DBS check	48
	<u>19,231</u>

**5. Trustee remuneration and related party transactions**

There were no trustees' remuneration or other benefit payments made during the year or in the prior year.  
There were no related party transactions which need disclosure in the year or prior year.

**6. Tangible fixed assets**

	£
Fundraising equipment	<u>231</u>

**7. Cash at bank and in hand**

	This year £	Last year £
Short term deposits	31,608	13,000
Cash at bank and on hand	3,096	2,502
Other	313	208
<b>Total</b>	<u>35,017</u>	<u>15,710</u>

**8. Creditors**

	This year £	Last year £
Trade creditors	107	41
Other creditors	248	-
Tax and social security	1,535	482
<b>Total</b>	<u>1,890</u>	<u>523</u>

**9. Movement of Restricted Funds**

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
National Lottery	-	9,840	3,916	-	-	5,924
Take Me Taxis	-	1,750	275	-	-	1,475
	-	-	-	-	-	-
<b>Total Funds</b>	-	11,590	4,191	-	-	7,399