

RECOVERY ASSISTANCE DOGS

FINANCIAL STATEMENTS

FOR

THE YEAR ENDED 30 JUNE 2024

Charity Registration Number 1125395

RECOVERY ASSISTANCE DOGS
FOR THE YEAR ENDED 30TH JUNE 2024

Trustees

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

Ruth Lloyd (Chair)	
Tony Chapman (Treasurer)	
Edward Parton	
Martina Saldanha	Appointed 01/11/2023

RECOVERY ASSISTANCE DOGS
FOR THE YEAR ENDED 30TH JUNE 2024

Charity Number 1125395

Address RAD Assistance Dogs
PO Box 11044
Coalville
Leicestershire
LE67 1YY

Banker 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 2024

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 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.



Wendy Cheung FCCA
Date: 12th November 2024


RECOVERY ASSISTANCE DOGS
For the Year Ended 30 June 2024
Statement of Financial Activities

Categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income:					
Donations		5,854		5,854	14,671
Charitable activities		32,741		32,741	36,941
Grant and Sponsorship		-	37,330	37,330	12,590
Dog Training		1,020		1,020	825
Bank Interest received		339		339	107
Total	2	39,954	37,330	77,284	65,134
Resources expended					
Expenditure on:					
Costs of generating income		5,793	206	5,999	4,214
Charitable activities		44,455	10,840	55,295	42,068
Governance		1,508	-	1,508	912
		-	-	-	-
Total	3	51,756	11,046	62,802	47,194
Net income/(expenditure)		- 11,802	26,284	14,482	17,940
Transfers between funds		-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		- 11,802	26,284	14,482	17,940
Funds brought forward		25,959	7,399	33,358	15,418
Fund Balances at 30 June 2024		14,157	33,683	47,840	33,358

RECOVERY ASSISTANCE DOGS
For the Year Ended 30 June 2024
Balance Sheet

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	6	231	-	231	231
Total fixed assets		<u>231</u>		<u>231</u>	<u>231</u>
Current assets					
Debtors			-	-	-
Cash at bank and in hand	7	16,091	33,683	49,774	35,017
Total current assets		<u>16,091</u>	<u>33,683</u>	<u>49,774</u>	<u>35,017</u>
Creditors: amounts falling due within one year	8	2,165		2,165	1,890
Net current assets/(liabilities)		<u>13,926</u>	<u>33,683</u>	<u>47,609</u>	<u>33,127</u>
Total assets less current liabilities		<u>14,157</u>	<u>33,683</u>	<u>47,840</u>	<u>33,358</u>
Funds of the Charity					
Unrestricted funds	9	14,157		14,157	25,959
Restricted income funds			33,683	33,683	7,399
		<u>14,157</u>	<u>33,683</u>	<u>47,840</u>	<u>33,358</u>

This report was approved by the board of Trustees on :

Signed by : 
Name: TONY CHAPMAN
Position: TREASURER and TRUSTEE
Date: 13th November 2024

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.

1.5 Material errors

There is no material error identified in the reporting period (3.47 FRS 102 SORP)

Recovery Assistance Dogs
For the Year Ended 30 JUNE 2024

2 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds £	Last year £
Analysis					
Donations and income:	Donation	5,854	-	5,854	14,671
	Dog training donation	1,020	-	1,020	825
	General grants provided by government / other charities	-	37,330	37,330	12,590
Activities	Membership & Sponsors	25,034	-	25,034	20,271
	Fundraising	3,084		3,084	11,027
	Badges & Livery	948		948	4,144
	Others	3,675		3,675	1,499
Interest Received	Bank Interest	339	-	339	107
Total		39,954	37,330	77,284	65,134

3 Analysis of expenditure

Expenditure:	Total Amount £	Last Year £
Staff cost	52,710	38,468
Staff travel	226	133
Staff clothing	144	618
RAD Livery product costs	3,805	3,622
Dog training cost	1,835	592
Advertising, marketing, direct mail and publicity	206	530
Professional, legal and licensing	385	350
General expenses	122	153
Insurance	725	562
Telephones & mobiles	240	363
IT, software and website	1,048	1,641
Bank charges and transaction fees	149	126
Postage and PO Box	450	36
Fundraising expenses	360	-
ADI Candidate Application fee	397	-
Total expenditure	62,802	47,194