

RECOVERY ASSISTANCE DOGS
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED 30 JUNE 2025
Charity Registration Number 1125395

RECOVERY ASSISTANCE DOGS
FOR THE YEAR ENDED 30TH JUNE 2025

Trustees

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

Ruth Lloyd (Chair)		
Tony Chapman (Treasurer)		
Edward Parton	Resigned	06/11/2024
Martina Saldanha	Appointed	01/11/2023
	Resigned	22/04/2025
Jean Carrie Merrilees	Appointed	03/07/2024
Theo O'Donnell	Appointed	05/02/2025
Cecily Sheppard	Appointed	05/02/2025

RECOVERY ASSISTANCE DOGS
FOR THE YEAR ENDED 30TH JUNE 2025

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 2025

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: 7/10/2025


RECOVERY ASSISTANCE DOGS
For the Year Ended 30 June 2025
Statement of Financial Activities

Categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources					
Income:					
Donations		1,605		1,605	5,854
Charitable activities		26,689		26,689	32,741
Grant and Sponsorship		-	5,000	5,000	37,330
Dog Training		902		902	1,020
Bank Interest received		385		385	339
Total	2	29,581	5,000	34,581	77,284
Resources expended					
Expenditure on:					
Costs of generating income		3,446	-	3,446	5,999
Charitable activities		23,628	30,019	53,647	55,295
Governance		1,512	-	1,512	1,508
		-	-	-	-
Total	3	28,586	30,019	58,605	62,802
Net income/(expenditure)		995	- 25,019	- 24,024	14,482
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		995	- 25,019	- 24,024	14,482
Funds brought forward		14,157	33,683	47,840	33,358
Fund Balances at 30 June 2025		15,152	8,664	23,816	47,840

RECOVERY ASSISTANCE DOGS
For the Year Ended 30 June 2025
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					
Stock	7	263	-	263	-
Cash at bank and in hand	8	15,929	8,664	24,593	49,774
Total current assets		<u>16,192</u>	<u>8,664</u>	<u>24,856</u>	<u>49,774</u>
Creditors: amounts falling due within one year	9	1,271		1,271	2,165
Net current assets/(liabilities)		<u>14,921</u>	<u>8,664</u>	<u>23,585</u>	<u>47,609</u>
Total assets less current liabilities		<u>15,152</u>	<u>8,664</u>	<u>23,816</u>	<u>47,840</u>
Funds of the Charity					
Unrestricted funds		15,152		15,152	14,157
Restricted income funds			8,664	8,664	33,683
		<u>15,152</u>	<u>8,664</u>	<u>23,816</u>	<u>47,840</u>

This report was approved by the board of Trustees on :

Signed by : 
Name: TONY CHAPMAN
Position: TREASURER & TRUSTEE
Date: 8th October 2025

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

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 2025

2 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds	Last Year
Analysis				£	£
Donations and income:	Donation	1,605	-	1,605	5,854
	Dog training donation	902	-	902	1,020
	General grants provided by government / other charities	-	5,000	5,000	37,330
	Membership & Sponsors	21,640	-	21,640	25,034
Activities	Fundraising	1,772		1,772	3,084
	Badges & Livery	2,673		2,673	3,675
	Others	603		603	948
Interest Received	Bank Interest	386	-		339
				386	
Total		29,581	5,000	34,581	77,284

3 Analysis of expenditure

Analysis	Amount	Last Year
Expenditure on raising funds:	£	£
Staff cost	50,303	52,710
Staff travel	58	226
Staff clothing	-	144
RAD Livery product costs	2,626	3,805
Dog training cost	820	1,835
Advertising, marketing, direct mail and publicity	182	206
Professional, legal and licensing	385	385
General expenses	517	122
Insurance	729	725
Telephones & mobiles	1,441	240
IT, software and website	531	1,048
Bank charges and transaction fees	97	149
Postage and PO Box	518	450
Fundraising expenses	-	360
ADI Candidate Application fee	398	397
Total expenditure	58,605	62,802

Recovery Assistance Dogs
For the Year Ended 30 JUNE 2025

4. Staff Costs

	£
Salary	49,497
Pension	806
DBS check	-
	<u>50,303</u>

5. Trustees

There were no trustees' remuneration or other benefits during the year or in the prior year.

6. Tangible fixed assets

	£
Fundraising equipment	<u>231</u>

7. Stock

	£
RAD Branded Kit returned by members	<u>263</u>
Stock is valued at repurchase cost less a write down provision of 30%	

8. Cash at bank and in hand

	This year £	Last year £
Short term deposits	2,961	3,827
Cash at bank and on hand	21,632	45,946
Other	-	-
Total	<u>24,593</u>	<u>49,773</u>

9 Creditors

Trade Creditors	114	259
Social Security and PAYE	928	1,672
Pension	229	234
	<u>1,271</u>	<u>2,165</u>

10. Movement of Restricted Funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Take Me Taxis	1,269		70	-	-	1,193
National Lottery 2024	18,372		11,161	-	-	7,211
Morrisons	260		-	-	-	260
Pets Foundation	13,782		13,782			-
Anton Jurgens	-	5,000	5,000	-	-	-
Total Funds	33,683	5,000	30,019	-	-	8,664