

ABILITY DOGS 4 YOUNG PEOPLE IOW

England & Wales · Charity number 1154896

Details

Other names	ABILITY DOGS 4YP
Status	Registered
Legal form	CIO
Registered	2013-12-05
Register	View on the Charity Commission register

Contact

Address	3 Howard Close Niton Ventnor PO38 2EB
Phone	01983216246
Email	info@abilitydogs4yp.org.uk
Website	www.abilitydogs4yp.org.uk

Activities

Objects: TO RELIEVE THE NEED OF PEOPLE WITH DISABILITIES WHO ARE IN NEED OF ASSISTANCE THROUGH THE PROVISION OF A SUITABLY TRAINED ASSISTANCE DOG AND TO TRAIN AND EDUCATE THEM ALONG WITH THOSE RESPONSIBLE FOR THE CARE AND WELFARE OF SUCH PERSONS IN THE USE OF SUCH ASSISTANCE DOGS AND TO PROVIDE SUCH ADDITIONAL SERVICES AND FACILITIES FOR THEIR BENEFIT AS THE TRUSTEES DEEM APPROPRIATE.

Activities: To relieve the need of people with disabilities who are in need of assistance through the provision of a suitably trained assistance dog and to train and educate them along with those responsible for the care and welfare of such persons in the use of such assistance dogs and to provide such additional services and facilities for their benefit as the trustees deem appropriate.

Classification

- **How:** Other Charitable Activities
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Isle Of Wight

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£481,379	£470,465	-	-
2024-12-31	£466,098	£465,682	-	-
2023-12-31	£346,730	£422,340	-	-
2022-12-31	£389,111	£430,526	-	-
2021-12-31	£400,746	£368,268	-	-

Trustees

Name	Role	Appointed
CAROL ANNE COURT BSC	Chair	2013-11-14
CAROLINE JENNINGS		2013-11-14
Julie Loosemoore		2015-06-18
Kim Patricia Bennett		2025-04-08
Pamela Janice Clements		2020-01-01
Simon Attrill		2017-04-06
Stephen Paul Davis		2018-11-11

Accounts

ABILITY DOGS 4 YOUNG PEOPLE IOW

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

REGISTERED CHARITY NUMBER: 1154896

FORMERLY REGISTERED CHARITY NUMBER 1148751

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED CHARITY NUMBER	1154896 Formerly 1148751
TRUSTEES	C. Court (Chair) C. Jennings J. Loosemore K. Bennett P. Clements S. Attrill S. Davis
PATRON	Charlotte Corney
ADDRESS	3 Howard Close Niton Isle of Wight PO38 2EB
BANKERS	HSBC 30 Union Street, Ryde Isle of Wight, PO33 2LJ & Santander Bridle Road, Bootle L30 4GB
INDEPENDENT EXAMINER	Laura Saunders ACCA, Director A H Cross & Co Limited Chartered Certified Accountants 10 Pyle Street Newport Isle of Wight PO30 1JW

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 December 2025. The legal and administrative information set out on page 2 forms part of this report.

Structure and Governance

Ability Dogs 4 Young People IoW is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 5th December 2013 (number 1154896) and is governed by its constitution which was last amended on 31st October 2013. The charity was originally formed in April 2012 and registered with the Charity Commission in August 2012 as a Charitable Association (Ability Dogs 4 Young People, registered charity number 1148751), governed by its constitution which was adopted on 26th May 2012 and amended on 24th August 2012. Ability Dogs 4 Young People IoW is also registered with HMRC as a charity for tax purposes effective from 24th August 2012 (Ref: XT36425). This means that authorised donations are eligible for the Gift Aid scheme.

The charity is run by volunteer Trustees, currently seven, who are elected for a term of three years and then re-elected appropriately. Additional Trustees who bring relevant expertise to the charity can be asked if they are willing to act. They are selected by the Trustees, and then invited in writing by the Chair. All those listed on page 2 have served during the period from 1 January 2025 to 31 December 2025, with the exception of K Bennett who was elected in June 2025 and one Trustee was re-elected in April 2025. None of the Trustees receive any direct benefits from the charity although one is a mother of a recipient with an Ability Dog. They meet formally when necessary, usually twice a year.

The Trustees are responsible for keeping proper accounting records of the charity and also for the preparation of the accounts complying with the relevant standards and regulations. They must also comply with the guidance of the Charity Commission on public benefit when performing their duties and they confirm that they have done this.

Objectives

The charity exists to relieve the needs of people with disabilities, where they can be assisted by the provision of a suitably trained assistance dog. Training and education are given to the disabled people (recipients), together with those responsible for the care and welfare of such persons, in the use of such assistance dogs. The charity also aims to provide any other such additional services and facilities for disabled people as is deemed appropriate.

Aims and Activities

Ability Dogs 4 Young People IoW is a UK charity dedicated to improving the quality of life for people and children on the Isle of Wight with physical disabilities and/or mental disabilities including cerebral palsy, autism, diabetes and epilepsy. All Ability Dogs are taught task work tailored to their recipients' needs. They are taught to assist and support their disabled recipients with their specific disabilities enabling them to lead fuller and more independent lives.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Summary of 2025

We trained and placed nine Ability Dogs with recipients and we took on eight new puppies. Five Ability Dogs retired during 2025, three retired in 2024, and we have trained and placed two successor Ability Dogs. We now have 120 Ability Dogs comprising of 80 Charity owned Ability Dogs and puppies, 30 Own Trained Ability Dogs and puppies, and 10 School Therapy Ability Dogs. Of these 85 have full Ability Dog jackets and 35 are at various stages of training.

Throughout the year, our focus remained on training and placing the Ability Dogs, taking on new Ability Dog puppies to ensure we continue to move forward, and continuing to support our recipients. We also focused on our Own Trained programme as needs continue to increase, and similarly, we increased the Therapy Work including helping with hospital appointments and dog phobias.

As usual, we maintained a high level of involvement with fundraising events, including those run by others and events we organize and run ourselves, including our annual Gala Weekend and Barn Dances. As well as raising vital funds, these events help us continue to raise awareness of the charity's work. We are also delighted that groups supported us at their sponsored events, including Love Running. Grants, legacies and sponsorship, as well as group and individual donations generated half our funds, including a generous donation of £40,000 from an individual. Overall, we end the year in a positive financial position, our income exceeded our expenditure by a small but acceptable margin.

We have three Charity Shops on the Island which are doing very well, including one in Newport that we purchased. They, like the fundraising events, require a considerable amount of work to run efficiently, but are raising funds and, as importantly, maintaining a high level of visibility on the High Streets.

The Training Centre continues to provide an excellent environment for working, training and welcoming visitors. It is a very safe and welcoming space for our Paws 4 U sessions when young people and children come to interact with our Ability Dogs before they are placed. We are also able to host visits by individuals and groups. Watching our puppy classes, meeting volunteers and recipients, and learning more about how our Ability Dogs make a difference is proving to be a very effective way to increase their interest and support.

We are indebted to our dedicated volunteers who help with everything from fundraising to admin. Our loyal Puppy Parents continue to provide loving homes for all our puppies. I would like to extend my thanks to everyone at Ability Dogs 4 Young People, our volunteers and staff, recipients, and all those who support us.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Ability Dogs

Each Ability Dog is trained individually depending on the specific and varied needs of their recipient. In general, the task work for physically disabled recipients includes helping with practical tasks like picking up items, opening doors, helping dress and undress, crossing the road. For those recipients on the autistic spectrum the main role is to provide companionship and relieve stress, although the task work includes keeping the recipient calm in public places, providing a positive 'flag' so people are aware that the recipient may need extra help and consideration, and may include helping with sleep problems including night terrors. For those recipients who experience epileptic and non-epileptic fits, the task work includes raising the alarm and comforting for the duration, and when possible, alerting the recipient and family of an impending seizure. Similarly, for recipients with diabetes, the task work includes raising the alarm when blood sugar levels change and when possible, alerting the recipient's family. Dogs are placed when they are about two years of age. They start their initial puppy training at eight weeks of age, and start their specific Ability Dog training when they are about eighteen months old.

There are currently four types of Ability Dog:

Ability Dogs are jacketed and able to go with their recipients into public places. recipients, their family and carers (support workers) are all trained to manage an Ability Dog in public and also to look after the dog's welfare. All Ability Dogs help at home and out and about. Training and support are continuous to cater for the recipients' changing needs.

Own Trained Ability Dogs are dogs which are owned by families with a disabled member or by a person with a disability and the charity helps them with the training. Some achieve the required standard to gain an assistance dog jacket whilst others remain as helpful companions.

School Therapy Ability Dogs help in schools and respite care homes for severely disabled young people and children as part of the charity's outreach programme. Some are owned by members of the school or care home. They provide comfort and companionship. They can be petted and loved as well as walked, providing vital and safe interaction with an animal which is often much needed by these young people and children.

Therapy Ability Dogs play a significant role at the weekly 'Paws 4 U' sessions at the Training Centre and assist with the dog phobic desensitisation programmes. Increasingly they are helping disabled young people and children by accompanying them to health appointments and providing real support. They also help at talks and fairs to communicate the work of the Charity.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and Performance

Ability Dogs 4 Young People IoW now has 85 working Ability Dogs, including Own Trained and School Therapy Ability Dogs. Across the board, Ability Dogs are helping with cerebral palsy, autism and they are alerting for diabetes and seizures. Others are helping with other often complex disabilities, including helping with sight disabilities where recipients have multiple disabilities. Many of our Ability Dogs are helping to break the cycle of self-harm and reducing the resulting hospital intervention.

Our Own Trained program offers specialised training help to families and individuals who have their own dog. We help people of any age who either have a disability themselves or have a family member with a disability. This means we are able to help more disabled people living on the Isle of Wight. We help them by providing knowledge and practical experience including weekly puppy classes as well as one-to-one training at home, and out and about. This is not an easy option because training a puppy with a child with specialised needs in the household requires a lot of dedication.

The need for Own Trained Ability Dogs is still increasing and we now have thirty dogs and puppies on this programme at various stages. Twenty have jackets and the rest are at various stages of training. Our Trainer provides the Own Trained training, including training out and about as well as in the classes. The standards are good and the number of recipients gaining jackets has increased.

There are ten School Therapy Ability Dogs across the Island, including Dougal who is a charity Ability Dog assisting at St Catherine's School in Ventnor. All these dogs live with a member of the school's staff and interact with the children at the school. The results continue to be very positive.

During 2025 we took on eight new puppies, which is our below target. We, like many other charities, are still finding people are less generous at volunteering. Most of these puppies are Labradors, with some non-moulting poodles and doodles for recipients with allergies.

The waiting list for Ability Dogs has over sixty applications, and the range of disabilities is very broad. The levels of debilitating anxieties seem to be increasing and we are seeing more young people who are often hospitalised due to critical self-harm.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Volunteers and Helpers

Ability Dogs 4 Young People IoW is reliant on the hard work and dedication of volunteers on the Island. Volunteers are at the heart of every aspect of the charity's work; its trustees, patron, fundraisers, administrators, puppy parents and assistant puppy parents. The charity is indebted to them all, not only for their hard work but also for their help in keeping the charity's costs to a minimum. Overall, 90% of charity hours are covered by the work of volunteers.

In June 2018, the dedication and achievements of our volunteers was recognised with the presentation of the Queen's Award for Voluntary Service. This is the MBE for volunteer groups. The variety of tasks that volunteers undertake was particularly noted.

The biggest group of volunteers is the puppy parents, some of whom have been with the charity from the beginning. Recruiting and keeping puppy parents remains possibly the biggest challenge, since the role is demanding (training a young puppy in your own home for six to twelve months is hard work), however the successful weekly puppy class continues to be an excellent vehicle for building comradeship. As more Ability Dogs qualify and are working with their disabled recipients in the community, we hope that more people see the benefits and feel moved to help.

Paws 4 U Sessions: We continue to utilise our Training Centre for our popular weekly Paws 4 U sessions. Disabled young people and children most of whom are on our waiting list, together with their families, come and meet and interact with our Therapy Ability Dogs and our young Ability Dogs in training. Under the close supervision of our Ability Dog Trainers, they can stroke and brush the dogs, and can learn to walk them in the training hall.

We also encourage interactive games. This benefits the recipients and their families because they can gain early interaction with our dogs, whilst they are on the waiting list (which may be a few years – a long time for any child to wait). It also means we are able to get to know the family which helps us when we are looking to match the right dog for them. We have increased the size of the groups and now invite six to eight. We have also introduced a small group for those new to the waiting list, so they are not overwhelmed when they first walk into the Training Centre.

Dog Phobia Sessions: Every year we work with a small number of children and young people who are scared of dogs to the point that it is affecting their day to day lives. We introduce them to our Team Ability Dogs in a calm environment, slowly building up their level of interaction. We work one-to-one at their pace. We can also work with them outside where dogs are off lead as this is usually their biggest fear. We have had some good successes.

Providing Wider Therapy Support: Going to medical appointments can be very daunting, and our small team of Therapy Ability Dogs are on hand to help those who are worst affected. Accompanied by an experienced handler, they provide comfort and distraction.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Ability Dog Trainers: We have four Ability Dog Trainers and a Recipient Support Officer. The Ability Dog Trainers train the young Ability Dogs to Assistance Dog standards to meet the specific needs of their individual recipients. They also train the recipients and their families to work with their Ability Dogs, and provide on-going aftercare support over the working life of the Ability Dogs. They run the weekly training classes and provide training at home and out and about. The Trainers train the charity Ability Dogs and those on the Own Trained program. The Recipient Support Officer works alongside the Trainers to increase interaction with our recipients.

Training Centre: The Training Centre continues to be very effective, providing us with a permanently available and very adaptable space for our training, meetings, administration and storage. It provides plenty of inside space for meeting and training, and has areas which can be set up for the specific training of the young Ability Dogs. It provides a friendly area for the recipients to meet the trainers, volunteers and dogs, and interact in a safe environment. It provides office space for fundraising and administration. There is also plenty of car parking.

Fundraising and Support

Ability Dogs 4 Young People IoW does not receive any funding from the Government and relies solely on donations to continue its work. The charity is committed to its policy of not charging recipients for its services and covering the costs for every working Ability Dog (food, equipment and health provision). It costs over £30,000 for each Ability Dog throughout its training and working life. The current waiting time for an Ability Dog is one to four years, and as the demand grows, the waiting time could be even longer, which is why it is extremely important that we continue to secure funding.

The Covid-19 followed by the cost-of-living crisis affected our fundraising income since 2020. However, we had a good year in 2025, we raised £481,379 which covered the expenditure of £470,465 with net income resource of £10,914. This includes income from legacies of £86,136, a very good contribution. To minimise risk, we are always exploring grant opportunities and fundraising activities.

Charity Shops

In 2014 we opened our first charity shops, in Sandown and Shanklin. These proved to be a good (and green) way to raise funds from donated goods. We closed the charity shop in Sandown in 2017 and purchased the Shanklin shop at the end of 2019. In June and July 2018, we opened two large charity shops, in Pyle Street, Newport and in the old Shanklin Auction House, with capacity to display and sell items of donated furniture as well as books, clothes, toys, ornaments, etc. In July 2024 as the lease ended, we moved the Newport shop to a smaller, but busier location in Crocker Street. This shop is doing very well, and in November 2025 we completed the purchase.

We extend a big thank you to our dedicated volunteers who help in the charity shops, to supporters for donating saleable items and customers who purchase them.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review

For its thirteenth full year in operation the Charity was able to achieve a total income figure of £481,379 which included £23,417 from grants, £235,261 from fundraising activities, £86,136 from legacies and £136,465 from donations and gifts. On our expenditure, we spent £221,694 on our charitable activities including the acquisition, training and support of Ability Dogs with a total expenditure of £470,465. Our net incoming resources amounted to £10,914.

In June and July 2018, we took on two large charity shops to improve our income from donated items including furniture. This included converting the Auction House in Shanklin to a charity shop (change of use), which has been leased to the Charity at a very low rental. As part of this agreement, the charity loaned £75,000 to the new owners which is being repaid over the ten years of the lease. This arrangement has proved to be very cost effective. In December 2019, we purchased the smaller charity shop in Shanklin for £65,000. We will continue to run this as a charity shop, and it provides an on-going fixed asset for the charity.

In July 2024, as the lease on the Pyle Street Charity Shop ended, we moved the Newport shop to a slightly smaller, but busier location in Crocker Street. This shop was up for sale, so we leased it for two years with an option to purchase, during that period. We completed the purchase in November 2025 with the help of a secured loan (mortgage) from The Charity Bank and an unsecured loan from a Trustee. The combination of a brighter, warmer shop is working well, and sales are increasing.

It is the Charity's aim to hold free reserves, (which are general funds excluding any fixed assets) at a level which at least covers 12 months anticipated expenditure plus a further 4 years of anticipated expenditure for each of its working Ability Dogs. This relatively high level has been set to reflect the ongoing liability to the Charity of providing its Ability Dogs at £nil cost to the recipients over the full working lives of the dogs (estimated at £1,000 per dog, per year). The Trustees also took the decision at the beginning of 2017 to cease paying a company for health insurance cover as the costs were increasing significantly. Instead, the Charity aims to hold free reserves of £1,000 for each dog and puppy. See Note 10.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Plans for the future

This year has continued to feel much more positive than the previous few years, and we are looking forward to a bright future. Our volunteers are enthused and energised, our supporters are more actively engaged and we are seeking opportunities to help and support those in need.

We plan to continue with our existing programmes: training our Ability Dogs from puppies, providing training for our Own Trained recipients and schools, continuing with Paws 4 U and dog phobia therapy sessions as well as providing wider support for medical appointments and similar. As our Ability Dogs are helping a wider diversity of complex disabilities, the Recipient Support Officer is helping us to increase our engagement with these individuals.

We are also continuing to offer help on our Reaching Out program, helping autistic young people who have currently disengaged from society and no longer attend school or leave their homes. Utilising the skills and experience of our Recipient Support Officer, we are able to initiate interaction and communication within the home environment. We work at their pace to build up a rapport and trust with the aim to help restart their education, communication and independence.

On the fundraising front, we are planning to continue to be forthright with our publicity, helping donors realise the importance of their donations, by explaining the life-saving and life-changing effects Ability Dogs have for those who are self-harming, for example. We have gained support from a small number of local businesses, some of whom are providing services for free or at much reduced rates. We are planning to build on this and increased public awareness gives the businesses a publicity reason to support us. We are also planning to increase the number of fetes and fairs we attend throughout the summer which will directly increase our fundraising as well as raising the level of awareness of the Charity across the Island. To do this we will be actively looking to build a team of volunteers who help at such events.

Overall, we plan to continue to help as many disabled people on the Isle of Wight as we can, in as many ways as we can with our Ability Dogs.



Carol Court
Trustee (Founder) & Chair

Date: 22nd March 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABILITY DOGS 4 YOUNG PEOPLE

I report on the accounts of Ability Dogs 4 Young People IOW for the year ended 31 December 2025, which are set out on pages 12 to 27.

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 156 of the Act, 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 Commissioners. An examination includes a review of the accounting records kept by the Trustees 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Laura Saunders

L L Saunders ACCA, Director
A H Cross & Co Limited
10 Pyle Street
Newport
Isle of Wight
PO30 1JW

24 March 2026

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
INCOMING RESOURCES								
Incoming resources from generated funds:								
Voluntary income	2	228,401	17,617	246,018		263,209	-	263,209
Fundraising activities	3	235,361	-	235,361		202,889	-	202,889
TOTAL INCOMING RESOURCES		463,762	17,617	481,379		466,098	-	466,098
RESOURCES EXPENDED								
Costs of generating funds:								
Voluntary income generation	4	34,444	-	34,444		36,054	-	36,054
Fundraising activities		204,577	8,750	213,327		199,810	-	199,810
Charitable activities	5	217,142	4,552	221,694		224,769	4,049	228,818
Governance costs	6	1,000	-	1,000		1,000	-	1,000
TOTAL RESOURCES EXPENDED		457,163	13,302	470,465		461,633	4,049	465,682
NET INCOMING RESOURCES	8	6,599	4,315	10,914		4,465	(4,049)	416
RECONCILIATION OF FUNDS								
Total funds brought forward		236,206	875	237,081		231,741	4,924	236,665
Total funds carried forward	12	242,805	5,190	247,995		236,206	875	237,081

The notes on pages 14 to 27 form part of these accounts.

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
FIXED ASSETS	8							
Shanklin Charity Shop		65,000	-	65,000		65,000	-	65,000
Crocker Charity Shop		129,528	131,929	261,457		-	-	-
Charity Vans		-	-	-		1,943	875	2,818
		194,528	131,929	326,457		66,943	875	67,818
CURRENT ASSETS	9							
Debtors		18,533	-	18,533		20,330	-	20,330
Shanklin Auction Charity Shop Loan		22,500	-	22,500		30,000	-	30,000
Cash at bank in hand		93,344	5,190	98,534		128,127	-	128,127
		134,377	5,190	139,567		178,457	-	178,457
CREDITORS:	10							
Creditors		(6,100)	-	(6,100)		(9,194)	-	(9,194)
Crocker Charity Shop Loans		(80,000)	(131,929)	(211,929)		-	-	-
		(86,100)	(131,929)	(218,029)		(9,194)	-	(9,194)
NET CURRENT ASSETS		48,277	(126,739)	(78,462)		169,263	-	169,263
NET ASSETS	11	242,805	5,190	247,995		236,206	875	237,081
REPRESENTED BY:	12							
Funds		242,805	5,190	247,995		236,206	875	237,081

The notes on pages 14 to 27 form part of these accounts.

Signed on behalf of the Trustees

Carol Court

Carol Court
Trustee

Date: 22nd March 2026

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b) Fund Accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other specific purposes. Restricted funds are funds which have specific restrictions related to them as to their use.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. Where incoming resources have related expenditure (as with fundraising or grant income) the incoming resources and related expenditure are reported gross.

d) Grants

Grants received are credited to incoming resources once any related goods or services are expended or delivered. Any grants received but where the related goods or services have not yet been expended or delivered are classified as Deferred Income.

e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All the expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a particular category. Where costs relate to support costs that cannot be directly attributed to particular headings they have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources. Costs of generating voluntary income are those costs incurred in seeking voluntary contributions. Fundraising activities costs are those costs associated with the carrying out of the various fundraising events held by or for the charity. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements of the charity.

f) Tangible fixed assets and depreciation

All fixed assets costing more than £1,000 are included at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their estimated useful economic lives.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

2 VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
Donations and Gifts	129,765	6,700	136,465		112,396	-	112,396
Legacies & In Memory	86,136	-	86,136		136,693	-	136,693
Grants	12,500	10,917	23,417		14,120	-	14,120
<i>Total</i>	228,401	17,617	246,018		263,209	-	263,209

Donations and Gifts:

	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
<i>Sponsors</i>							
Carisbrooke Shipping	1,000	-	1,000		1,000	-	1,000
Fidelity Investment Group	-	-	-		656	-	656
Glanvilles Damant Legal Services	343	5,000	5,343		-	-	-
ICR Touch	-	-	-		1,100	-	1,100
Inner Wheel	-	-	-		1,000	-	1,000
IOW Indoor Bowling Club	-	-	-		867	-	867
IOW Summer Camp	-	-	-		3,759	-	3,759
JPS Maintenance (J Luckhurst)	-	1,700	1,700		-	-	-
Love Running	-	-	-		30	-	30
Masons	7,880	-	7,880		15,694	-	15,694
M & M Stevens Charity BBQ	800	-	800		1,073	-	1,073
Rotary	1,037	-	1,037		250	-	250
Ryde School	232	-	232		1,752	-	1,752
Sporting Bears Motor Club	1,000	-	1,000		500	-	500
Sugar & Spice Fashion Show	-	-	-		2,461	-	2,461
Vectis Historical Vehicles Club	1,500	-	1,500		1,000	-	1,000
Waverley Park Beer Festival	-	-	-		4,672	-	4,672
Sponsor Donations under £1,000	7,017	-	7,017		8,632	-	8,632
<i>Total</i>	20,809	6,700	27,509		44,446	-	44,446
<i>Gifts</i>							
<i>Activities by others</i>							
Activities by others under £1,000	1,955	-	1,955		793	-	793
<i>Total</i>	1,955	-	1,955		793	-	793
<i>Adopt a puppy & regular donations</i>							
Donations - GA	19,586	-	19,586		15,856	-	15,856
Donations - No GA	5,787	-	5,787		4,961	-	4,961
<i>Total</i>	25,373	-	25,373		20,817	-	20,817

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Donations and Gifts (continued):

	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
<i>Gifts - Giftaid</i>							
D Court	1,496	-	1,496		628	-	628
N Trigg & Elinor	-	-	-		7,500	-	7,500
S Dhoman	186	-	186		1,740	-	1,740
W & H Wester	-	-	-		1,000	-	1,000
Other Gifts under £1,000 (GiftAid scheme)	4,071	-	4,071		2,960	-	2,960
Total	5,753	-	5,753		13,828	-	13,828
<i>Gifts - No GiftAid</i>							
D Lindsell	40,000	-	40,000		-	-	-
S Estes	1,000	-	1,000		1,000	-	1,000
Other Gifts under £1,000 (no GiftAid)	1,410	-	1,410		4,065	-	4,065
Total	42,410	-	42,410		5,065	-	5,065
<i>Online Giving</i>							
DONR	74	-	74		52	-	52
Easy Fundraising	630	-	630		341	-	341
Justgiving	3,806	-	3,806		588	-	588
PayPal	1,845	-	1,845		3,080	-	3,080
Online Giving under £1,000	3,879	-	3,879		1,953	-	1,953
Total	10,234	-	10,234		6,014	-	6,014
Total Gifts	85,725	-	85,725		46,517	-	46,517
<i>Collection Pots</i>							
Ale House, Newport	1,745	-	1,745		518	-	518
Coop Shanklin, book donation	2,316	-	2,316		2,561	-	2,561
Luccombe Hall & Manor, pillow puppies	2,173	-	2,173		2,377	-	2,377
Collection Pots under £1,000	8,129	-	8,129		5,642	-	5,642
Total	14,363	-	14,363		11,098	-	11,098
<i>Card boxes GiftAid</i>	132	-	132		565	-	565
Card boxes no GiftAid	417	-	417		158	-	158
Total	549	-	549		723	-	723
Gift Aid donation tax reclaimed	8,319	-	8,319		9,612	-	9,612
Donations & Gifts Total	129,765	-	136,465		112,396	-	112,396

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Grants and Legacies:

	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
<i>Grants</i>							
Baily Thomas Charitable Foundation	-	-	-		4,000	-	4,000
Beaulieu Beaufort Foundation	1,000	-	1,000		1,000	-	1,000
David Solomon Charitable Trust	500	-	500		-	-	-
Douglas Arter Foundation	500	-	500		500	-	500
GKN Employees Charitable Fund	-	500	500		-	-	-
Gledswood Gosling Foundation	-	-	-		2,000	-	2,000
Herapath Shenton Trust	2,500	-	2,500		1,000	-	1,000
John Ackroyd Trust	-	-	-		2,000	-	2,000
Kaye Charitable Trust	1,000	-	1,000		-	-	-
Le Marchant Charitable Trust	1,000	-	1,000		-	-	-
Lord Barnby's Foundation	3,000	-	3,000		-	-	-
Misselbrooke Trust	-	1,667	1,667		-	-	-
MJ Camp Charitable Foundation	2,000	-	2,000		2,000	-	2,000
Reach Fund	-	8,750	8,750		-	-	-
Royal Society of St George Charitable Trust	-	-	-		1,000	-	1,000
TK Maxx & Homesense Foundation	500	-	500		500	-	500
Grants under £500	500	-	500		120	-	120
General Grants Total	12,500	10,917	23,417		14,120	-	14,120
<i>Legacies & In Memory</i>							
A Oakley	50,000	-	50,000		-	-	-
B Downer	-	-	-		25,000	-	25,000
E Jones	13,584	-	13,584		-	-	-
J & S Pescott	7	-	7		68,584	-	68,584
M Dunford	2,000	-	2,000		-	-	-
P Ridge	18,982	-	18,982		41,666	-	41,666
R Brown	-	-	-		28	-	28
Benevity	5	-	5		701	-	701
In Memory under £1,000	1,558	-	1,558		714	-	714
Legacy Total	86,136	-	86,136		136,693	-	136,693

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

3 FUNDRAISING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
Events Organised by us	7,550	-	7,550	-	9,441	-	9,441
Events organised by others	11,596	-	11,596	-	12,722	-	12,722
Raffles	896	-	896	-	1,159	-	1,159
Own Trained Classes	2,989	-	2,989	-	2,731	-	2,731
Merchandise	5,829	-	5,829	-	9,569	-	9,569
Recycling	3,966	-	3,966	-	2,329	-	2,329
Charity Shop sales	202,535	-	202,535	-	164,938	-	164,938
Total	235,361	-	235,361	-	202,889	-	202,889

Events and Charity Shops:

	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
<i>Events Organised by us</i>							
Gala Auction	3,658	-	3,658		4,504	-	4,504
Open Weekend	1,014	-	1,014		3,041	-	3,041
Other own events under £1,000	2,878	-	2,878		1,896	-	1,896
Total	7,550	-	7,550		9,441	-	9,441
<i>Events Organised by others</i>							
Fetes & Fairs	10,766	-	10,766		11,895	-	11,895
Talks & Demos	830	-	830		827	-	827
Total	11,596	-	11,596		12,722	-	12,722
<i>Charity Shop Sales</i>							
Shanklin Charity Shop Sales	29,854	-	29,854		26,809	-	26,809
Shanklin Auction Charity Shop Sales	80,103	-	80,103		69,148	-	69,148
Newport Charity Shop Sales	-	-	-		35,909	-	35,909
Crocker Shop Sales	91,741	-	91,741		32,078	-	32,078
TC Charity Sales	837	-	837		994	-	994
Total	202,535	-	202,535		164,938	-	164,938

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

4 COSTS OF GENERATING FUNDS

Voluntary Income Generation:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
Fundraising Cost	7	22,169	-	22,169		24,210	-	24,210
Training Centre	7	6,682	-	6,682		5,675	-	5,675
Admin Costs	7	5,593	-	5,593		6,169	-	6,169
Total		34,444	-	34,444		36,054	-	36,054

Fundraising Activities:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
Fundraising Costs	7	18,583	-	18,583		19,438	-	19,438
Charity Shops	7	174,446	-	174,446		166,066	-	166,066
Charity Van	7	5,023	-	5,023		2,677	-	2,677
Training Centre	7	6,459	-	6,459		5,460	-	5,460
Admin Costs	7	66	8,750	8,816		6,169	-	6,169
Total		204,577	8,750	213,327		199,810	-	199,810

5 CHARITABLE ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
Puppy Acquisition		11,150	1,700	12,850		19,494	-	19,494
Puppy and Dog Food		37,316	-	37,316		26,228	-	26,228
Health		33,778	-	33,778		38,937	-	38,937
Equipment		3,101	1,977	5,078		7,153	-	7,153
Volunteer Costs		196	-	196		637	-	637
Trainer Costs		68,726	-	68,726		77,399	-	77,399
Recipient Support Costs		9,892	-	9,892		2	-	2
Training Centre	7	26,036	-	26,036		19,672	3,174	22,846
Admin Costs	7	14,958	-	14,958		19,920	-	19,920
Charity Vans	7	11,989	875	12,864		15,327	875	16,202
Total		217,142	4,552	221,694		224,769	4,049	228,818

6 GOVERNANCE COSTS

The only governance costs incurred since 2014 were for the Independent Examiner.

	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Unrestricted Funds £	Restricted Funds £	Total 2024 £
Independent Examiner	1,000	-	1,000		1,000	-	1,000
Total	1,000	-	1,000		1,000	-	1,000

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

7 SUPPORT COSTS

Support costs not directly attributed to specific headings have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources as set out below.

Admin costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2025 £		Total 2024 £
	£	%	£	%	£	%			
Consumables	2,317	25	2,317	25	4,635	50	9,269		8,309
Fees	110	10	165	15	823	75	1,098		6,973
Admin Support	3,166	20	3,166	20	9,500	60	15,832		16,976
Other Costs	-	-	3,168	100	-	-	3,168		
Total	5,593		8,816		14,958		29,367		32,258

Training Centre:

In September 2014, the charity took a lease on a hangar at Sandown, referred to as the Training Centre. It provides excellent training and meeting spaces as well as offices for admin and fundraising. The Training Centre costs have been allocated to activities as shown in the table below.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2025 £		Total 2024 £
	£	%	£	%	£	%			
Services	606	15	404	10	3,030	75	4,040		4,162
Lease	5,754	20	5,754	20	17,262	60	28,770		23,734
Equipment	21	6	-	-	324	94	345		139
Maintenance	301	5	301	5	5,420	90	6,022		5,946
Total	6,682		6,459		26,036		39,177		33,981

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Fundraising Costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2025 £		Total 2024 £
	£	%	£	%	£	%			
Consumables	5,330	60	3,553	40	-	-	8,883		9,896
Equipment	589	40	883	60	-	-	1,472		2,566
Fees	561	30	1,310	70	-	-	1,871		655
Fundraising Support	15,689	55	12,837	45	-	-	28,526		30,531
Total	22,169		18,583		-		40,752		43,648

Charity Vans:

2025: 4 Trainers & 2 Fundraisers 2024: 5 Trainers & 1 Fundraisers	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2025 £		Total 2024 £
	£	%	£	%	£	%			
Trainers' Vans									
Depreciation	-	-	-	-	2,818	100	2,818		2,820
Insurance	-	-	-	-	4,892	100	4,892		5,303
Maintenance	-	-	-	-	5,154	100	5,154		8,079
Fundraisers' Vans									
Insurance	-	-	2,446	100	-	-	2,446		1,061
Maintenance	-	-	2,577	100	-	-	2,577		1,616
Total	-		5,023		12,864		17,887		18,879

Charity Shops:

The Charity currently runs three charity shops, two in Shanklin and one in Newport.

Shanklin Charity Shop: Leased in July 2014 and purchased in December 2019.

Initially run entirely by volunteers, run by paid-staff from June 2018.

Shanklin Auction Charity Shop: Leased in June 2018. Run by paid staff with the help of volunteers.

Newport Charity Shop (Pyle Street): Leased in July 2018 to July 2024.

Crocker Charity Shop, Newport: Leased in July 2024, purchased in November 2025.

Run by paid staff with the help of volunteers.

The cost breakdown is shown below.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2025 £		Total 2024 £
	£	%	£	%	£	%			
Services	-	-	7,574	100	-	-	7,574		8,780
Lease	-	-	41,866	100	-	-	41,866		33,225
Equipment	-	-	1,132	100	-	-	1,132		4,465
Maintenance	-	-	824	100	-	-	824		3,924
Support	-	-	123,050	100	-	-	123,050		115,672
Total	-		174,446		-		174,446		166,066

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

8 FIXED ASSETS

In September 2014 and 2016 the Charity purchased two vans for the ability dog trainers with a grant from The Kennel Club and Red Funnel respectively. A third, second-hand van was also purchased in 2016 with charity funds. All the costs are directly attributed to charitable activities. In November 2018 the charity purchased a fourth van specifically for fundraising activities including carrying equipment to fetes and fairs throughout the year and supporting the charity shops with collections and deliveries of furniture. This van was purchased with a grant from the Swire Foundation Trust.

In July 2021 the Charity purchased two new electric Kangoo vans. One of these electric vans was partly funded by a grant from Island Roads (60%). A legacy from R Brown funded the rest and the second van (non-restricted).

Depreciation rates are calculated to write off the cost of the fixed asset, less its estimated residual value, over its expected useful life. This is based on 50% year on year to relate to the current net book value. The first two vans were fully depreciated in 2018 and 2020 respectively at five years old. The third van was fully depreciated in 2016, and the fundraiser's van was fully depreciated in 2022. The two new electric vans fully depreciated in 2025. The original cost of the vans totalled £97,872, the depreciation to date totalled £97,872 and the resulting net book value was £Nil.

During the financial year ending 31st December 2019, the Charity purchased the Freehold shop premises at 104 Regent Street, Shanklin, Isle of Wight for the total of £65,000 which was previously rented by the Charity. The property is currently holding its value at £65,000 with zero depreciation.

On 28th November 2025, the Charity purchased the Freehold shop premises at 23-25 Crocker Street, Newport, Isle of Wight for the total of £257,000 which was previously rented by the Charity. The property is currently holding its value at £261,457 with zero depreciation.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

9 DEBTORS

	Total 2025 £	Total 2024 £
Gift Aid Donations Tax Reclaim	8,292	9,612
VAT 4 th Quarter 2025	917	941
Prepayment insurance (ii)	2,524	1,693
Training Centre Lease (i)	6,500	6,500
Shanklin Auction Charity Shop Loan(iii)	22,500	30,000
Crocker Charity Shop Insurance Refund (iv)	300	-
J & S Pescott Legacy	-	1,584
Total	41,033	50,330

Debtors notes:

- (i) Lease for the training centre is paid quarterly in advance on 24th December 2025.
- (ii) Insurances for the Training Centre and Shanklin Auction Charity Shop are paid annually in June. Insurance for Shanklin Charity Shop is paid annually in advance in December. Insurance for Crocker Charity Shop is paid annually in advance in December. Other insurances including public liability and for the charity vans are paid in January and March.
- (iii) Loan to Hana Johnson for their purchase of Shanklin Auction Shop is paid twice a year with the first payment made on 2nd January 2019.
- (iv) Crockery Shop Insurance refund for the leased term completed November.

10 CREDITORS

	Total 2025 £	Total 2024 £
Charity Bank Loan (Crocker Charity Shop purchase) (ii)	131,929	-
Governance Costs	1,000	1,000
Fuel Genie (fuel for the vans)	148	262
Island Vet Care	2,342	4,632
Rent accrual - Shanklin Auction Shop Lease (i)	2,610	2,610
Trustees Loan (Crocker Charity Shop purchase) (ii)	80,000	-
Other Creditors	-	690
Total	218,029	9,194

Creditors notes:

- (i) Lease for Shanklin Auction charity shop is paid twice yearly in arrears with the first payment made on 2nd January 2019.
- (ii) Loans for the purchase of the Crocker Charity Shop comprise of £131,929 from The Charity Bank (secured loan) and £80,000 unsecured loan by a Trustee.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

10 CREDITORS (CONTINUED)

CONTINGENT LIABILITIES

	Total 2025 £		Total 2024 £
Working Ability Dog Support (i)	250,000		250,000
Health Insurance (ii)	50,000		50,000
Total	300,000		300,000

Contingent liability notes:

- (i) Working Ability Dog Support: The trustees have agreed to reserve a support fund for each working ability dog to cover its costs for the next 5 years at £1,000 per year. At the end of 2025 there are 53 working ability dogs and 6 retired Ability Dogs. The reserve is capped at £250,000.
- (ii) Health Insurance: The trustees have agreed to reserve a fund for each working ability dog and training puppy for any significant costs of veterinary treatment and other health care. This is a form of 'self-insurance'. At the end of 2025 there were 80 dogs and puppies. The reserve fund is capped at £50,000.

At the end of 2025, the cash reserves were £98,534. This is currently less than the preferred contingent liabilities.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of £247,995 includes a loan of £22,500 (to Hana Johnson) and restricted assets of £5,190, of which £1,667 is sponsoring a puppy in 2026 and £3,523 is for the completion of the grooming room.

12 MOVEMENT IN FUNDS

Fund	As at 1 st January 2025 £	Movement in Funds		As at 31 st December 2025 £
		Incoming £	Outgoing £	
Unrestricted Funds:				
General Fund	236,206	463,762	457,163	242,805
Restricted Funds:				
GKN Employees Charitable Foundation	-	500	500	-
Glanvilles Damant Legal Services	-	5,000	1,477	3,523
Island Roads: Trainers Electric Van (Fixed Asset)	875	-	875	-
JPS Maintenance (J Luckhurst)	-	1,700	1,700	-
Misselbrook Trust	-	1,667	-	1,667
Reach Fund	-	8,750	8,750	-
Restricted Total	875	17,617	13,302	5,190
Total Funds	237,081	481,379	470,465	247,995

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

13 TRUSTEES EXPENSES AND RELATED PARTY TRANSACTIONS

There were no reimbursements of expenditure made to any trustee during 2025.

14 STAFF COSTS AND AVERAGE NUMBER OF EMPLOYEES

There were no emoluments in excess of £60,000 made during 2025.

The average number of employees for the year was 8 (2024 – 9), all charity shop workers, three are full-time and the rest are part-time. All other paid personnel including the trainers are part-time, self-employed. The average number of self-employed workers for the year was 9 (2024 – 9).

15 CAPITAL COMMITMENTS

There were no capital commitments during 2025.

16 LEASING AGREEMENTS

- (i) The lease of the property Ability Dogs 4 Young People IoW Training Centre, Sandown Airport, Isle of Wight was renewed and extended on the 1st September 2019, and now runs to 31st August 2044. The annual rent was reviewed on the 29th September 2024, and was increased from £20,000 to £24,000, and will be reviewed every five years.

Minimum lease payments under non-cancellable operating leases fall due as follows:

Within one year	£24,000
Between one and five years	£120,000

In more than five years the remaining terms of the lease will be 13 years.

- (ii) The Shanklin Auction Charity Shop is lease for ten years will end on 28th December 2028. It is like likely that this will be renewed. The Shanklin Charity Shop was purchased by the charity in 2019.

Minimum lease payments under non-cancellable operating leases fall due as follows:

Within one year	£5,220
Between one and three years	£10,440

In more than three years the terms of the lease will be renegotiated.

- (iii) The lease on the Newport Charity Shop in Pyle Street ran for six years and completed at the end of July 2024, when we moved out of the premises. We took a two-year lease on another shop in Crocker Street, Newport on 1st July 2024, with the option to purchase within the two years. We completed the purchase on 28th November 2025. We refer to this shop as the Crocker Charity Shop.

Accounts

ABILITY DOGS 4 YOUNG PEOPLE IOW

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

REGISTERED CHARITY NUMBER: 1154896

FORMERLY REGISTERED CHARITY NUMBER 1148751

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2024

REGISTERED CHARITY NUMBER	1154896 Formerly 1148751
TRUSTEES	C. Court (Chair) C. Jennings (Vice-Chair) J. Loosemore P. Clements S. Attrill S. Davis
PATRON	Charlotte Corney
ADDRESS	3 Howard Close Niton Isle of Wight PO38 2EB
BANKERS	HSBC 30 Union Street, Ryde Isle of Wight, PO33 2LJ & Santander Bridle Road, Bootle L30 4GB
INDEPENDENT EXAMINER	Laura Saunders ACCA, Director A H Cross & Co Limited Chartered Certified Accountants 16 Quay Street Newport Isle of Wight PO30 5BG

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 December 2024. The legal and administrative information set out on page 2 forms part of this report.

Structure and Governance

Ability Dogs 4 Young People IoW is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 5th December 2013 (number 1154896) and is governed by its constitution which was last amended on 31st October 2013. The charity was originally formed in April 2012 and registered with the Charity Commission in August 2012 as a Charitable Association (Ability Dogs 4 Young People, registered charity number 1148751), governed by its constitution which was adopted on 26th May 2012 and amended on 24th August 2012. Ability Dogs 4 Young People IoW is also registered with HMRC as a charity for tax purposes effective from 24th August 2012 (Ref: XT36425). This means that authorised donations are eligible for the Gift Aid scheme.

The charity is run by volunteer Trustees, currently six, who are elected for a term of three years and then re-elected appropriately. Additional Trustees who bring relevant expertise to the charity can be asked if they are willing to act. They are selected by the Trustees, and then invited in writing by the Chair. All those listed on page 2 have served during the period from 1 January 2024 to 31 December 2024, two were re-elected in April 2024. None of the Trustees receive any direct benefits from the charity although one is a mother of two recipients with Ability Dogs. They meet formally when necessary, usually twice a year.

The Trustees are responsible for keeping proper accounting records of the charity and also for the preparation of the accounts complying with the relevant standards and regulations. They must also comply with the guidance of the Charity Commission on public benefit when performing their duties and they confirm that they have done this.

Objectives

The charity exists to relieve the needs of young people with disabilities, where they can be assisted by the provision of a suitably trained assistance dog. Training and education are given to the disabled young people (recipients), together with those responsible for the care and welfare of such persons, in the use of such assistance dogs. The charity also aims to provide any other such additional services and facilities for disabled young people as is deemed appropriate.

Aims and Activities

Ability Dogs 4 Young People IoW is a UK charity dedicated to improving the quality of life for young people and children on the Isle of Wight with physical disabilities and/or mental disabilities including cerebral palsy, autism, diabetes and epilepsy. All Ability Dogs are taught task work tailored to their recipients' needs. They are taught to assist and support their disabled recipients with their specific disabilities enabling them to lead fuller and more independent lives.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Summary of 2024

2024 was a busy year. We trained and placed eleven Ability Dogs with Recipients, which is the most we have achieved in a single year, and we took on twelve new puppies. We now have 120 Ability Dogs comprising of 80 Charity owned Ability Dogs and puppies, 30 Own Trained Ability Dogs and puppies, and 10 School Therapy Ability Dogs. Of these 85 have full Ability Dog jackets and 35 are at various stages of training.

We were involved with a lot of fundraising events this year. As the weather was kind, more fetes and festivals went ahead than during 2023. We are also delighted that lots of groups supported us at their events, including the Waverley Park Beer Festival. Grants, legacies and sponsorship, as well as group and individual donations are all flowing in well. Overall, a much better year fundraising than 2023. We ended the year in a positive financial position as our income matched our expenditure.

Throughout the year, our focus remained on training and placing the Ability Dogs, taking on new Ability Dog puppies to ensure we continue to move forward, and continuing to support our Recipients. We also focused on our Own Trained programme as needs continue to increase, and similarly, we increased the Therapy Work including helping with hospital appointments and dog phobias.

We continued to work hard on our financial security by keeping costs as low as possible and looking for new income streams. We took on a publicity officer (part-time) to increase our visibility and this has encouraged more people to raise funds for us and hopefully support us in the longer term. Local groups and individuals are starting to support us again which is particularly noticeable as the number of requests for talks has increased. Similarly, grants are slowly becoming available again and we have gained support from a small number of Island companies. Overall, we effectively 'broke even' with a small addition to our surplus funds. We anticipate that fundraising during 2025 will continue to improve, as donors continue to gain confidence and the ability to give generously again.

The Training Centre continues to provide an excellent environment for working, training and welcoming visitors. It is a very safe and welcoming space for our Paws 4 U sessions when young people and children come to interact with our Ability Dogs before they are placed. We are also able to host visits by individuals and groups. Watching our puppy classes, meeting volunteers and recipients, and learning more about how our Ability Dogs make a difference is proving to be a very effective way to increase their interest and support.

We are indebted to our dedicated volunteers who continue to provide loving homes for all our puppies. I would like to extend my thanks to everyone at Ability Dogs 4 Young People, our volunteers and staff, recipients, and all those who support us.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Ability Dogs

Each Ability Dog is trained individually depending on the specific and varied needs of their recipient. In general, the task work for physically disabled recipients includes helping with practical tasks like picking up items, opening doors, helping dress and undress, crossing the road. For those recipients on the autistic spectrum the main role is to provide companionship and relieve stress, although the task work includes keeping the recipient calm in public places, providing a positive 'flag' so people are aware that the recipient may need extra help and consideration, and may include helping with sleep problems including night terrors. For those recipients who experience epileptic and non-epileptic fits, the task work includes raising the alarm and comforting for the duration, and when possible, alerting the recipient and family of an impending seizure. Similarly, for recipients with diabetes, the task work includes raising the alarm when blood sugar levels change and when possible, alerting the recipient's family. Dogs are placed when they are about two years of age. They start their initial puppy training at eight weeks of age, and start their specific Ability Dog training when they are about eighteen months old.

There are currently four types of Ability Dog:

Ability Dogs are jacketed and able to go with their recipients into public places. Recipients, their family and carers (support workers) are all trained to manage an Ability Dog in public and also to look after the dog's welfare. All Ability Dogs help at home and out and about. Training and support are continuous to cater for the Recipients changing needs.

Own Trained Ability Dogs are dogs which are owned by families with a disabled member or by a person with a disability and the charity helps them with the training. Some achieve the required standard to gain an assistance dog jacket whilst others remain as helpful companions.

School Therapy Ability Dogs help in schools and respite care homes for severely disabled young people and children as part of the charity's outreach programme. Some are owned by members of the school or care home. They provide comfort and companionship. They can be petted and loved as well as walked, providing vital and safe interaction with an animal which is often much needed by these young people and children.

Therapy Ability Dogs play a significant role at the weekly 'Paws 4 U' sessions at the Training Centre and assist with the dog phobic desensitisation programmes. Increasingly they are helping disabled young people and children by accompanying them to health appointments and providing real support. They also help at talks and fairs to communicate the work of the Charity.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and Performance

Ability Dogs 4 Young People IoW now has 85 working Ability Dogs, including Own Trained and School Therapy Ability Dogs. Across the board, Ability Dogs are helping with cerebral palsy, autism and are alerting for diabetes and seizures. Others are helping with other often complex disabilities, including helping with sight disabilities where recipients have multiple disabilities. Many of our Ability Dogs are helping to break the cycle of self-harm and reducing the resulting hospital intervention.

Three dogs were rehomed as pet dogs in 2024, so the total now stands at sixteen. Eight of our working Ability Dogs have retired, and we have trained two successors for Recipients who continue to need the support of an Ability Dog. Some Recipients do not need successor Ability Dogs because they have moved forward in life (with the help of their Ability Dog), and so we fully support them as they look after their retired dogs.

Our Own Trained program offers specialised training help to families and individuals who have their own dog. We help people of any age who either have a disability themselves or have a family member with a disability. This means we are able to help more disabled people living on the Isle of Wight. We help them by providing knowledge and practical experience including weekly puppy classes as well as one-to-one training at home, and out and about. This is not an easy option because training a puppy with a child with specialised needs in the household requires a lot of dedication.

The need for Own Trained Ability Dogs is still increasing and we now have thirty dogs and puppies on this programme at various stages. Twenty have jackets and the rest are at various stages of training. Our Trainer provides the Own Trained training, including training out and about as well as in the classes. The standards are good and the number of Recipients gaining jackets has increased.

The number of School Therapy Ability Dogs has settled down and there are now ten. Eight of these have come through the Own Trained program and Dougal is a charity Ability Dog assisting at St Catherine's School in Ventnor. All these dogs live with a member of the school's staff and interact with the children at the school. The results continue to be very positive.

During 2024 we took on twelve new puppies, which is our target. Our previous pre-Covid target was six, but the need is ever growing. Most of these puppies are Labradors, with some non-moulting poodles and doodles for Recipients with allergies.

The waiting list for Ability Dogs has over sixty applications, and the range of disabilities is very broad. The levels of debilitating anxieties seem to be increasing and we are seeing more young people who are often hospitalised due to critical self-harm.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Volunteers and Helpers

Ability Dogs 4 Young People IoW is reliant on the hard work and dedication of volunteers on the Island. Volunteers are at the heart of every aspect of the charity's work; its trustees, patron, fundraisers, administrators, puppy parents and assistant puppy parents. The charity is indebted to them all, not only for their hard work but also for their help in keeping the charity's costs to a minimum. Overall, 92% of charity hours are covered by the work of volunteers.

In June 2018, the dedication and achievements of our volunteers was recognised with the presentation of the Queen's Award for Voluntary Service. This is the MBE for volunteer groups. The variety of tasks that volunteers undertake was particularly noted.

The biggest group of volunteers is the puppy parents and assistant puppy parents, some of whom have been with the charity from the beginning. Recruiting and keeping puppy parents remains possibly the biggest challenge, since the role is demanding (training a young puppy in your own home for six to twelve months is hard work), however the successful weekly puppy class continues to be an excellent vehicle for building comradeship. As more Ability Dogs qualify and are working with their disabled Recipients in the community, more people see the benefits and feel moved to help.

Paws 4 U Sessions: We continue to utilise our Training Centre for our popular weekly Paws 4 U sessions. Disabled young people and children most of whom are on our waiting list, together with their families, come and meet and interact with our Therapy Ability Dogs and our young Ability Dogs in training. Under the close supervision of our Ability Dog Trainers, they can stroke and cuddle the dogs, and can learn to walk them in the training hall.

We also encourage interactive games. This benefits the recipients and their families because they can gain early interaction with our dogs, whilst they are on the waiting list (which may be two to four years – a long time for any child to wait). It also means we are able to get to know the family which helps us when we are looking to match the right dog for them. We have increased the size of the groups and now invite six to eight about once a month. We have also introduced a small group for those new to the waiting list, so they are not overwhelmed when they first walk into the Training Centre.

Dog Phobia Sessions: Every year we work with a small number of children and young people who are scared of dogs to the point that it is affecting their day to day lives. We introduce them to our Team Ability Dogs in a calm environment, slowly building up their level of interaction. We work one-to-one at their pace. We can also work with them outside where dogs are off lead as this is usually their biggest fear. We have had some good successes.

Providing Wider Therapy Support: Going to medical appointments can be very daunting, and our small team of Therapy Ability Dogs are on hand to help those who are worst affected. Accompanied by an experienced handler, they provide comfort and distraction.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Ability Dog Trainers: We have four Ability Dog Trainers including two Puppy Training Supervisors and an Aftercare Trainer. The Ability Dog Trainers train the young Ability Dogs to Assistance Dog standards to meet the specific needs of their individual Recipients. They also train the Recipients and their families to work with their Ability Dogs, and provide on-going aftercare support over the working life of the Ability Dogs. They run the weekly training classes and provide training at home and out and about.

Training Centre: The Training Centre continues to be very effective, providing us with a permanently available and very adaptable space for our training, meetings, administration and storage. It provides plenty of inside space for meeting and training, and has areas which can be set up for the specific training of the young Ability Dogs. It provides a friendly area for the Recipients to meet the trainers, volunteers and dogs, and interact in a safe environment. It provides office space for fundraising and administration. There is also plenty of car parking.

Fundraising and Support

Ability Dogs 4 Young People IoW does not receive any funding from the Government and relies solely on donations to continue its work. The charity is committed to its policy of not charging Recipients for its services and covering the costs for every working Ability Dog (food, equipment and health provision). It costs around £30,000 for each Ability Dog throughout its training and working life. The current waiting time for an Ability Dog is one to four years, and as the demand grows, the waiting time could be even longer, which is why it is extremely important that we continue to secure funding.

The Covid-19 followed by the cost-of-living crisis affected our fundraising income since 2020. However, we had a much better year in 2024, we raised £466,098 which covers the expenditure. This includes income from legacies of £136,693, a very good contribution. To minimise risk, we have been actively exploring a wide range of grant opportunities and fundraising activities.

Charity Shops

In 2014 we opened our first charity shops, in Sandown and Shanklin. These proved to be a cost effective (and green) way to raise funds from donated goods. Initially they were run entirely by volunteers, although now all our charity shops are run by paid staff with the help of volunteers. We closed the charity shop in Sandown in 2017 and purchased the Shanklin shop at the end of 2019.

In June and July 2018, we opened two large charity shops, in Pyle Street, Newport and in the old Shanklin Auction House, with capacity to display and sell items of donated furniture as well as books, clothes, toys, ornaments, etc. In July 2024 as the lease ended, we moved the Newport shop to a smaller, but busier location. This shop is doing very well, and we have an option to purchase.

We extend a big thank you to our dedicated volunteers who help in the charity shops, to supporters for donating saleable items and customers who purchase them.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review

For its twelfth full year in operation the Charity was able to achieve a total income figure of £466,098 which included £14,120 from grants, £202,889 from fundraising activities, £136,693 from legacies and £112,396 from donations and gifts. On our expenditure, we spent £228,818 on our charitable activities including the acquisition, training and support of Ability Dogs with a total expenditure of £465,682. Our net incoming resources amounted to £416.

In June and July 2018, we took on two large charity shops to improve our income from donated items including furniture. This included converting the Auction House in Shanklin to a charity shop (change of use), which has been leased to the Charity at a very low rental. As part of this agreement, the charity loaned £75,000 to the new owners which is being repaid over the ten years of the lease. This arrangement has proved to be very cost effective. In December 2019, we purchased the smaller charity shop in Shanklin for £65,000. We will continue to run this as a charity shop, and it provides an on-going fixed asset for the charity.

In July 2024, as the lease on the Pyle Street Charity Shop ended, we moved the Newport shop to a slightly smaller, but busier location in Crocker Street. This shop was up for sale, so we have leased it for two years with an option to purchase, during that period. We are exploring this option. As the Crocker Shop has limited storage, we have leased storage space from a shop at the end of Crocker Street. The combination of a brighter, warmer shop with separate storage space is working well.

It is the Charity's aim to hold free reserves, (which are general funds excluding any fixed assets) at a level which at least covers 12 months anticipated expenditure plus a further 4 years of anticipated expenditure for each of its working Ability Dogs. This relatively high level has been set to reflect the ongoing liability to the Charity of providing its Ability Dogs at £nil cost to the Recipients over the full working lives of the dogs (estimated at £1,000 per dog, per year). The Trustees also took the decision at the beginning of 2017 to cease paying a company for health insurance cover as the costs were increasing significantly. Instead, the Charity aims to hold free reserves of £1,000 for each dog and puppy. See Note 10.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for the future

This year felt much more positive than the previous few years, and we are looking forward to a bright future. Our volunteers are enthused and energised, our supporters are more actively engaged and we are seeking opportunities to help and support those in need.

We plan to continue with our existing programmes: training our Ability Dogs from puppies, providing training for our Own Trained recipients and schools, continuing with Paws 4 U and dog phobia therapy sessions as well as providing wider support for medical appointments and similar. In addition, we would like to expand our Reaching Out programme, to help autistic young people who have currently disengaged from society and no longer attend school or leave their homes. Utilising the skills and experience of a qualified Recipient Trainer and an Ability Dog Trainer with a Therapy Ability Dog, we will initiate interaction and communication within the home environment. We will work at their pace to build up a rapport and trust with the aim to help restart their education, communication and independence.

The focus of our Reaching Out project will be to reintegrate young people back into mainstream society. Many young people on our waiting list have difficulties communicating and would specifically benefit from this project. Their anxiety levels are so high that they are unable to leave their homes, they are unable to communicate with anyone other than their close family and they are no longer able to attend school. Enabling young people to re-engage with society, continue education and work at their own pace will ultimately improve their mental health. We aim to help these disengaged young people regain the confidence and independence to restart their studies at school or college.

On the fundraising front, we are planning to continue to be forthright with our publicity, helping donors realise the importance of their donations, by explaining the life-saving and life-changing effects Ability Dogs have for those who are self-harming, for example. We have gained support from a small number of local businesses, some of whom are providing services for free or at much reduced rates. We are planning to build on this and increased public awareness gives the businesses a publicity reason to support us. We are also planning to increase the number of fetes and fairs we attend throughout the summer which will directly increase our fundraising as well as raising the level of awareness of the Charity across the Island. To do this we will be actively looking to build a team of volunteers who help at such events.

Overall, we plan to continue to help as many disabled people on the Isle of Wight as we can, in as many ways as we can with our Ability Dogs.



Carol Court
Trustee (Founder) & Chair

21st March 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABILITY DOGS 4 YOUNG PEOPLE

I report on the accounts of Ability Dogs 4 Young People IOW for the year ended 31 December 2024, which are set out on pages 12 to 26.

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 156 of the Act, 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 Commissioners. An examination includes a review of the accounting records kept by the Trustees 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Laura Saunders

L L Saunders ACCA
A H Cross & Co Limited
16 Quay Street
Newport
Isle of Wight
PO30 5BG

25 March 2025

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
INCOMING RESOURCES								
Incoming resources from generated funds:								
Voluntary income	2	263,209	-	263,209		149,327	3,174	152,501
Fundraising activities	3	202,889	-	202,889		194,229	-	194,229
TOTAL INCOMING RESOURCES		466,098	-	466,098		343,556	3,174	346,730
RESOURCES EXPENDED								
Costs of generating funds:								
Voluntary income generation	4	36,054	-	36,054		26,618	-	26,618
Fundraising activities		199,810	-	199,810		152,615	-	152,615
Charitable activities	5	224,769	4,049	228,818		231,857	10,250	242,107
Governance costs	6	1,000	-	1,000		1,000	-	1,000
TOTAL RESOURCES EXPENDED		461,633	4,049	465,682		412,090	10,250	422,340
NET INCOMING RESOURCES	8	4,465	(4,049)	416		(68,534)	(7,076)	(75,610)
RECONCILIATION OF FUNDS								
Total funds brought forward		231,741	4,924	236,665		300,275	12,000	312,275
Total funds carried forward	12	236,206	875	237,081		231,741	4,924	236,665

The notes on pages 14 to 26 form part of these accounts.

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
FIXED ASSETS								
Shanklin Charity Shop	8	65,000	-	65,000		65,000	-	65,000
Charity Vans	8	1,943	875	2,818		3,888	1,750	5,638
		66,943	875	67,818		68,888	1,750	70,638
CURRENT ASSETS								
Debtors	9	20,330	-	20,330		18,701	-	18,701
Auction Shop Loan		30,000	-	30,000		37,500	-	37,500
Cash at bank in hand		128,127	-	128,127		111,935	3,174	115,109
		178,457	-	178,457		168,136	3,174	171,310
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR								
	10	(9,194)	-	(9,194)		(5,283)	-	(5,283)
NET CURRENT ASSETS		169,263	-	169,263		162,853	3,174	166,027
NET ASSETS	11	236,206	875	237,081		231,741	4,924	236,665
REPRESENTED BY: Funds	12	236,206	875	237,081		231,741	4,924	236,665

The notes on pages 14 to 26 form part of these accounts.

Signed on behalf of the Trustees

Carol Court

Carol Court

Trustee

11th March 2025

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b) Fund Accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other specific purposes. Restricted funds are funds which have specific restrictions related to them as to their use.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. Where incoming resources have related expenditure (as with fundraising or grant income) the incoming resources and related expenditure are reported gross.

d) Grants

Grants received are credited to incoming resources once any related goods or services are expended or delivered. Any grants received but where the related goods or services have not yet been expended or delivered are classified as Deferred Income.

e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All the expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a particular category. Where costs relate to support costs that cannot be directly attributed to particular headings they have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources. Costs of generating voluntary income are those costs incurred in seeking voluntary contributions. Fundraising activities costs are those costs associated with the carrying out of the various fundraising events held by or for the charity. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements of the charity.

f) Tangible fixed assets and depreciation

All fixed assets costing more than £1,000 are included at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their estimated useful economic lives.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

2 VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
Donations and Gifts	112,396	-	112,396		84,909	-	84,909
Legacies & In Memory	136,693	-	136,693		21,040	-	21,040
Grants	14,120	-	14,120		43,378	3,174	46,552
<i>Total</i>	263,209	-	263,209		149,327	3,174	152,501

Donations and Gifts:

	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>Sponsors</i>							
Carisbrooke Shipping	1,000	-	1,000		1,000	-	1,000
Fidelity Investment Group	656	-	656		1,159	-	1,159
ICR Touch	1,100	-	1,100		-	-	-
Inner Wheel	1,000	-	1,000		-	-	-
IOW Indoor Bowling Club	867	-	867		-	-	-
IOW Summer Camp	3,759	-	3,759		6,500	-	6,500
Lions	-	-	-		1,400	-	1,400
Love Running	30	-	30		500	-	500
Masons	15,694	-	15,694		6,800	-	6,800
M & M Stevens Charity BBQ	1,073	-	1,073		-	-	-
Rotary	250	-	250		700	-	700
Round Table	-	-	-		2,500	-	2,500
Ryde School	1,752	-	1,752		-	-	-
Sporting Bears Motor Club	500	-	500		-	-	-
Sugar & Spice Fashion Show	2,461	-	2,461		-	-	-
Vectis Historical Vehicles Club	1,000	-	1,000		1,500	-	1,500
Waverley Park Beer Festival	4,672	-	4,672		-	-	-
Wight Strollers	-	-	-		1,500	-	1,500
Sponsor Donations under £1,000	8,632	-	8,632		6,698	-	6,698
Total	44,446	-	44,446		30,257	-	30,257
<i>Gifts</i>							
<i>Activities by others</i>							
Activities by others under £1,000	793	-	793		1,526	-	1,526
Total	793	-	793		1,526	-	1,526
<i>Adopt a puppy & regular donations</i>							
Donations - GA	15,856	-	15,856		12,045	-	12,045
Donations - No GA	4,961	-	4,961		3,885	-	3,885
Total	20,817	-	20,817		15,930	-	15,930

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Donations and Gifts (continued):

	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>Gifts - Giftaid</i>							
Nichola Trigg & Elinor	7,500	-	7,500		-	-	-
S Dhomani	1,740	-	1,740		-	-	-
W & H Wester	1,000	-	1,000		4,000	-	4,000
Other Gifts under £1,000 (GiftAid scheme)	3,588	-	3,588		2,888	-	2,888
Total	13,828	-	13,828		6,888	-	6,888
<i>Gifts - No GiftAid</i>							
S Estes	1,000	-	1,000		-	-	-
Other Gifts under £1,000 (no GiftAid)	4,065	-	4,065		3,139	-	3,139
Total	5,065	-	5,065		3,139	-	3,139
<i>Online Giving</i>							
DONR	52	-	52		-	-	-
Easy Fundraising	341	-	341		-	-	-
Facebook	4	-	4		463	-	463
Justgiving	588	-	588		-	-	-
PayPal	3,080	-	3,080		-	-	-
Online Giving under £1,000	1,949	-	1,949		5,637	-	5,637
Total	6,014	-	6,014		6,100	-	6,100
Total Gifts	46,517	-	46,517		33,583	-	33,583
<i>Collection Pots</i>							
Ale House, Newport	-	-	-		1,395	-	1,395
Coop Shanklin, book donation	2,561	-	2,561		2,677	-	2,677
Luccombe Hall & Manor, pillow puppies	2,377	-	2,377		1,927	-	1,927
Sands Hotel, pillow puppies	-	-	-		1,284	-	1,284
Collection Pots under £1,000	6,160	-	6,160		6,061	-	6,061
Total	11,098	-	11,098		13,344	-	13,344
<i>Card boxes GiftAid</i>	565	-	565		305	-	305
Card boxes no GiftAid	158	-	158		772	-	772
Total	723	-	723		1,077	-	1,077
Gift Aid donation tax reclaimed	9,612	-	9,612		6,648	-	6,648
Donations & Gifts Total	112,396	-	112,396		84,909	-	84,909

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Grants and Legacies:

	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>Grants</i>							
Baily Thomas Charitable Foundation	4,000	-	4,000		-	-	-
Beaulieu Beaufort Foundation	1,000	-	1,000		1,000	-	1,000
Derrill Allatt Charitable Foundation	-	-	-		15,000	-	15,000
Edward Gosling Foundation	-	-	-		5,000	-	5,000
Gledswood Gosling Foundation	2,000	-	2,000		-	-	-
Herapath Shenton Trust	1,000	-	1,000		2,000	-	2,000
Hampshire & Isle of Wight Community Foundation	-	-	-		5,000	-	5,000
Island Roads Foundation	-	-	-		-	3,174	3,174
John Ackroyd Trust	2,000	-	2,000		-	-	-
MJ Camp Charitable Foundation	2,000	-	2,000		3,000	-	3,000
Parish Councils	-	-	-		2,200	-	2,200
Park Family Charitable Trust	-	-	-		7,728	-	7,728
Rockliffe Foundation	-	-	-		1,000	-	1,000
Royal Society of St George Charitable Trust	1,000	-	1,000		-	-	-
Grants under £500	1,120	-	1,120		1,450	-	1,450
General Grants Total	14,120	-	14,120		43,378	3,174	46,552
<i>Legacies & In Memory</i>							
B Downer	25,000	-	25,000				
H Drane	-	-	-		6,939	-	6,939
J & S Pescott	68,584	-	68,584				
M Barnes	-	-	-		5,000	-	5,000
P Ridge	41,666	-	41,666		-	-	-
R Brown	28	-	28		7,710	-	7,710
Benevity	701		701				
In Memory under £1,000	714	-	714		1,391	-	1,391
Legacy Total	136,693	-	136,693		21,040	-	21,040

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

3 FUNDRAISING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
Events Organised by us (see below)	9,441	-	9,441	-	1,695	-	1,695
Events organised by others (see below)	12,722	-	12,722	-	13,970	-	13,970
Raffles	1,159	-	1,159	-	-	-	-
Own Trained Classes	2,731	-	2,731	-	3,025	-	3,025
Merchandise	9,569	-	9,569	-	9,313	-	9,313
Recycling	2,329	-	2,329	-	2,597	-	2,597
Charity Shop sales (see below)	164,938	-	164,938	-	163,629	-	163,629
Total	202,889	-	202,889	-	194,229	-	194,229

Events and Charity Shops:

	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>Events Organised by us</i>							
Gala Auction	4,504	-	4,504	-	-	-	-
Open Weekend	3,041	-	3,041	-	1,566	-	1,566
Other own events under £1,000	1,896	-	1,896	-	129	-	129
Total	9,441	-	9,441	-	1,695	-	1,695
<i>Events Organised by others</i>							
Fetes & Fairs	11,895	-	11,895	-	12,762	-	12,762
Talks & Demos	827	-	827	-	1,208	-	1,208
Others' events under £1,000	-	-	-	-	-	-	-
Total	12,722	-	12,722	-	13,970	-	13,970
<i>Charity Shop Sales</i>							
Shanklin Charity Shop Sales	26,809	-	26,809	-	26,468	-	26,468
Shanklin Auction Charity Shop Sales	69,148	-	69,148	-	64,609	-	64,609
Newport Charity Shop Sales	35,909	-	35,909	-	71,621	-	71,621
Crocker Shop Sales	32,078	-	32,078	-	-	-	-
TC Charity Sales	994	-	994	-	931	-	931
Total	164,938	-	164,938	-	163,629	-	163,629

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

4 COSTS OF GENERATING FUNDS

Voluntary Income Generation:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fundraising Cost	7	24,210	-	24,210		14,782	-	14,782
Training Centre	7	5,675	-	5,675		4,372	-	4,372
Admin Costs	7	6,169	-	6,169		7,464	-	7,464
Total		36,054	-	36,054		26,618	-	26,618

Fundraising Activities:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fundraising Costs	7	19,438	-	19,438		11,625	-	11,625
Charity Shops	7	166,066	-	166,066		124,633	-	124,633
Charity Van	7	2,677	-	2,677		2,657	-	2,657
Training Centre	7	5,460	-	5,460		5,806	-	5,806
Admin Costs	7	6,169	-	6,169		7,894	-	7,894
Total		199,810	-	199,810		152,615	-	152,615

5 CHARITABLE ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
Puppy Acquisition		19,494	-	19,494		14,230	-	14,230
Puppy and Dog Food		26,228	-	26,228		20,698	-	20,698
Health		38,937	-	38,937		42,168	-	42,168
Equipment		7,153	-	7,153		5,175	-	5,175
Volunteer Costs		637	-	637		800	-	800
Trainer Costs		77,399	-	77,399		59,412	-	59,412
Recipient Support Costs		2	-	2		18,254	-	18,254
Training Centre	7	19,672	3,174	22,846		33,099	8,500	41,599
Admin Costs	7	19,920	-	19,920		20,843	-	20,843
Charity Vans	7	15,327	875	16,202		17,178	1,750	18,928
Total		224,769	4,049	228,818		231,857	10,250	242,107

6 GOVERNANCE COSTS

The charity was fortunate to have its Governance activities, e.g. legal advice, accountancy services, trustees' duties, provided at £nil cost during 2012 and 2013.

The only governance costs incurred since 2014 were for the Independent Examiner.

	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
Independent Examiner	1,000	-	1,000		1,000	-	1,000
Total	1,000	-	1,000		1,000	-	1,000

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

7 SUPPORT COSTS

Support costs not directly attributed to specific headings have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources as set out below.

Admin costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2024 £		Total 2023 £
	£	%	£	%	£	%			
Consumables	2,077	25	2,077	25	4,155	50	8,309		8,586
Fees	697	10	697	10	5,579	80	6,973		2,051
Admin Support	3,395	20	3,395	20	10,186	60	16,976		25,564
Total	6,169		6,169		19,920		32,258		36,201

Training Centre:

In September 2014, the charity took a lease on a hangar at Sandown airport to replace the part-time hired hall and full-time office space. The hangar is referred to as the Training Centre. It provides excellent training and meeting spaces as well as offices for admin and fundraising. The Training Centre costs have been allocated to activities as shown in the table below.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2024 £		Total 2023 £
	£	%	£	%	£	%			
Services	624	15	416	10	3,122	75	4,162		9,221
Lease	4,747	20	4,747	20	14,240	60	23,734		21,862
Equipment	7	5	-	-	132	95	139		562
Maintenance	297	5	297	5	5,352	90	5,946		16,052
Leasehold Improvements Amortisation	-	-	-	-	-	-	-		4,080
Total	5,675		5,460		22,846		33,981		51,777

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Fundraising Costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2024 £		Total 2023 £
	£	%	£	%	£	%			
Consumables	5,938	60	3,958	40	-	-	9,896		7,818
Equipment	1,283	50	1,283	50	-	-	2,566		545
Fees	197	30	458	70	-	-	655		206
Volunteer Costs	-	-	-	100	-	-	-		-
Fundraising Support	16,792	55	13,739	45	-	-	30,531		17,838
Total	24,210		19,438		-		43,648		26,407

Charity Vans:

5 Trainers' vans & 1 Fundraiser' van	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2024 £		Total 2023 £
	£	%	£	%	£	%			
Trainers' Vans									
Depreciation	-	-	-	-	2,820	100	2,820		5,638
Insurance	-	-	-	-	5,303	100	5,303		7,107
Maintenance	-	-	-	-	8,079	100	8,079		6,183
Fundraisers' Van									
Depreciation	-	-	-	100	-	-	-		-
Insurance	-	-	1,061	100	-	-	1,061		1,421
Maintenance	-	-	1,616	100	-	-	1,616		1,236
Total	-		2,677		16,202		18,879		21,585

Charity Shops:

In May and July 2014, the charity took on the lease of two charity shops, in Sandown and Shanklin respectively. Initially they were run entirely by volunteers, from June 2028 the charity shops have been run by paid staff with the help of volunteers. The charity shop in Sandown was closed at the end of 2017. In June and July 2018, the charity took on two larger charity shops, in Newport and Shanklin. In July 2024 as the lease ended, the Newport charity shop moved to a smaller, but busier shop in Newport. The cost breakdown is shown below.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2024 £		Total 2023 £
	£	%	£	%	£	%			
Services	-	-	8,780	100	-	-	8,780		7,143
Lease	-	-	33,225	100	-	-	33,225		21,382
Equipment	-	-	4,465	100	-	-	4,465		72
Maintenance	-	-	3,924	100	-	-	3,924		-
Support	-	-	115,672	100	-	-	115,672		96,036
Total	-		166,066		-		166,066		124,633

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8 FIXED ASSETS

In September 2014 and 2016 the Charity purchased two vans for the ability dog trainers with a grant from The Kennel Club and Red Funnel respectively. A third, second-hand van was also purchased in 2016 with charity funds. All the costs are directly attributed to charitable activities. In November 2018 the charity purchased a fourth van specifically for fundraising activities including carrying equipment to fetes and fairs throughout the year and supporting the charity shops with collections and deliveries of furniture. This van was purchased with a grant from the Swire Foundation Trust.

In July 2021 the Charity purchased two new electric Kangoo vans. One of these electric vans was partly funded by a grant from Island Roads (60%). A legacy from R Brown funded the rest and the second van (non-restricted).

Depreciation rates are calculated to write off the cost of the fixed asset, less its estimated residual value, over its expected useful life. This is based on 50% year on year to relate to the current net book value. The first and second vans were fully depreciated in 2018 and 2020 respectively at five years old. The third van was fully depreciated in 2016, and the fundraiser's van was fully depreciated in 2022. The two new electric vans will be fully depreciated in 2025. The original cost of the vans totalled £97,872, the depreciation to date totalled £95,054 and the resulting net book value was £2,818.

During the financial year ending 31st December 2019, the Charity purchased the Freehold shop premises at 104 Regent Street, Shanklin, Isle of Wight for the total of £65,000 which was previously rented by the Charity. The property is currently holding its value at £65,000 with zero depreciation.

In addition, in 2019 the charity spent £34,000 upgrading the Training Centre which included the creation of internal rooms for offices and storage, installation of heating for the large training hall, wheelchair access and external escape stairs. As the property is leased, the amortisation has been calculated over five years (50% year on year). The fixed asset value is now £Nil.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

9 DEBTORS

	Total 2024 £	Total 2023 £
Gift Aid Donations Tax Reclaim	9,612	6,648
VAT 4 th Quarter 2024	941	-
Prepayment insurance (ii)	1,693	1,345
Training Centre Lease (i)	6,500	5,000
Shanklin Auction Shop Loan(iii)	30,000	37,500
IOW round Table cheque	-	2,500
J & S Pescott Legacy	1,584	-
W & H Wester cheque	-	2,000
Other Debtors	-	1,208
Total	50,330	56,201

Debtors notes:

- (i) Lease for the training centre is paid quarterly in advance on 24th December 2024.
- (ii) Insurances for the Training Centre and Shanklin Auction Charity Shop are paid annually in June, and insurance for Shanklin Charity Shop is paid annually in advance. Other insurances including public liability and for the charity vans are paid from 1st January to 31st December.
- (iii) Loan to Hana Johnson for their purchase of Shanklin Auction Shop is paid twice a year with the first payment made on 2nd January 2019.

10 CREDITORS

	Total 2024 £	Total 2023 £
Governance Costs	1,000	1,000
Fuel Genie (fuel for the vans)	262	332
Island Vet Care	4,632	1,285
Rent accrual - Shanklin Auction Shop Lease (i)	2,610	2,610
Other Creditors	690	56
Total	9,194	5,283

Creditors notes:

- (i) Lease for Shanklin Auction charity shop is paid twice yearly in arrears with the first payment made on 2nd January 2019.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

10 CREDITORS (CONTINUED)

CONTINGENT LIABILITIES

	Total 2024 £		Total 2023 £
Working Ability Dog Support (i)	250,000		200,000
Health Insurance (ii)	50,000		50,000
Total	300,000		250,000

Contingent liability notes:

- (i) Working Ability Dog Support: The trustees have agreed to reserve a support fund for each working ability dog to cover its costs for the next 5 years at £1,000 per year. At the end of 2024 there are 50 working ability dogs, requiring a reserve of £250,000. There were 40 at the end of 2023.
- (ii) Health Insurance: The trustees have agreed to reserve a fund for each working ability dog and training puppy for any significant costs of veterinary treatment and other health care. This is a form of 'self-insurance'. At the end of 2024 there are 80 dogs and puppies. The reserve fund is capped at £50,000.

At the end of 2024, the cash reserves were £128,127. This is currently less than the preferred contingent liabilities, but it is more than 2023.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of £237,081 includes a loan of £30,000 (to Hana Johnson) and restricted assets of £875 which is the proportion relating to the net book value of two charity vans.

12 MOVEMENT IN FUNDS

Fund	As at 1 st January 2024 £	Movement in Funds		As at 31 st December 2024 £
		Incoming £	Outgoing £	
Unrestricted Funds:				
General Fund	231,741	466,098	461,633	236,206
Restricted Funds:				
Island Roads: Trainers Electric Van (Fixed Asset)	1,750	0	875	875
Island Roads: Blinds & Dog Kitchen	3,174	0	3,174	0
Restricted Total	4,924	0	4,049	875
Total Funds	236,665	466,098	465,682	237,081

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

13 TRUSTEES EXPENSES AND RELATED PARTY TRANSACTIONS

There were no reimbursements of expenditure made to any trustee during 2024.

14 STAFF COSTS AND AVERAGE NUMBER OF EMPLOYEES

There were no emoluments in excess of £60,000 made during 2024.

The average number of employees for the year was 9 (2023 – 9), all charity shop workers, most of whom are part-time. All other paid personnel including the trainers are part-time, self-employed. The average number of self-employed workers for the year was 9 (2023 – 9).

15 CAPITAL COMMITMENTS

There were no capital commitments during 2024.

16 LEASING AGREEMENTS

The lease of the property Ability Dogs 4 Young People IoW Training Centre, Sandown Airport, Isle of Wight was renewed and extended on the 1st September 2019. The annual rent was reviewed on the 29th September 2024, and was increased from £20,000 to £24,000.

Minimum lease payments under non-cancellable operating leases fall due as follows:

Within one year	£24,000
Between one and five years	£120,000

In more than five years the remaining terms of the lease will be 10 years, the annual rent will be reviewed on the 29th September 2029.

Accounts

ABILITY DOGS 4 YOUNG PEOPLE IOW

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

REGISTERED CHARITY NUMBER: 1154896

FORMERLY REGISTERED CHARITY NUMBER 1148751

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

REGISTERED CHARITY NUMBER	1154896 Formerly 1148751
TRUSTEES	C. Court (Chair) C. Jennings (Vice-Chair) J. Loosemore P Clements S. Attrill S. Davis
PATRON	Charlotte Corney
ADDRESS	3 Howard Close Niton Isle of Wight PO38 2EB
BANKERS	HSBC 30 Union Street, Ryde Isle of Wight, PO33 2LJ & Santander Bridle Road, Bootle L30 4GB
INDEPENDENT EXAMINER	Laura Newnham ACCA, Director A H Cross & Co Limited Chartered Certified Accountants 16 Quay Street Newport Isle of Wight PO30 5BG

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 December 2023. The legal and administrative information set out on page 2 forms part of this report.

Structure and Governance

Ability Dogs 4 Young People IoW is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 5th December 2013 (number 1154896) and is governed by its constitution which was last amended on 31st October 2013. The charity was originally formed in April 2012 and registered with the Charity Commission in August 2012 as a Charitable Association (Ability Dogs 4 Young People, registered charity number 1148751), governed by its constitution which was adopted on 26th May 2012 and amended on 24th August 2012. Ability Dogs 4 Young People IoW is also registered with HMRC as a charity for tax purposes effective from 24th August 2012 (Ref: XT36425). This means that authorised donations are eligible for the Gift Aid scheme.

The charity is run by volunteer Trustees, currently six, who are elected for a term of three years and then re-elected appropriately. Additional Trustees who bring relevant expertise to the charity can be asked if they are willing to act. They are selected by the Trustees, and then invited in writing by the Chair. All those listed on page 2 have served during the period from 1 January 2023 to 31 December 2023, three were re-elected in April 2023. None of the Trustees receives any direct benefits from the charity although one is a mother of two recipients with Ability Dogs. They meet formally when necessary, usually twice a year.

The Trustees are responsible for keeping proper accounting records of the charity and also for the preparation of the accounts complying with the relevant standards and regulations. They must also comply with the guidance of the Charity Commission on public benefit when performing their duties and they confirm that they have done this.

Objectives

The charity exists to relieve the needs of young people with disabilities, where they can be assisted by the provision of a suitably trained assistance dog. Training and education are given to the disabled young people (recipients), together with those responsible for the care and welfare of such persons, in the use of such assistance dogs. The charity also aims to provide any other such additional services and facilities for disabled young people as is deemed appropriate.

Aims and Activities

Ability Dogs 4 Young People IoW is a UK charity dedicated to improving the quality of life for young people and children on the Isle of Wight with physical disabilities and/or mental disabilities including cerebral palsy, autism, diabetes and epilepsy. All Ability Dogs are taught task work tailored to their recipient's needs. They are taught to assist and support their disabled recipients with their specific disabilities enabling them to lead fuller and more independent lives.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Summary of 2023

2023 has been a busy year. We trained and placed ten Ability Dogs with Recipients, which is the most we have achieved in a single year, and we took on eight new puppies. However, it was a very tough year for fundraising due to the uncertain economic climate and the bad weather. This presented a huge challenge, probably the biggest challenge the Charity has faced. We ended the year in a reduced financial position as we needed to use around £75k of our reserved funds.

Throughout the year, our focus has been on training and placing the Ability Dogs that we took on in 2021, taking on new Ability Dog puppies to ensure we continue to move forward in 2024, and continuing to support our current Recipients. In 2022 we gave our Recipients extra support to help them cope with the changing restrictions (after COVID), by retraining use of the bus, going into shops and cafes, and this continued throughout 2023. We placed ten Ability Dogs and we took on eight new puppies for training. We have also focused on our Own Trained programme as the need has continued to increase, and similarly, we have increased the Therapy Work including helping with hospital appointments and dog phobias.

We have continued to focus on our financial security by working hard to keep costs as low as possible and looking for new income streams. We have maintained regular contact with our supporters. However, many local groups have still not recovered after Covid's restrictions, and individuals are affected by the cost-of-living crisis. Grants were also down as donors were still recovering after generously increasing their donations during the Covid years. Overall, we had a deficit of £75k. We anticipate that 2024 will be considerably better as the cost-of-living settles and donors have more confidence and ability to give again. We continued to increase talks and publicity activity which, we hope, will encourage more people to raise funds for us and support us in the longer term.

The Training Centre continues to provide an excellent environment for working, training and welcoming visitors. It is proving to be a very safe and welcoming space for our Paws 4 U sessions when young people and children come to interact with our Ability Dogs before they are placed. We are also able to host many more visits by individuals and groups. Watching our puppy classes, meeting volunteers and recipients, and learning more about how our Ability Dogs make a difference is proving to be a very effective way to increase their interest and support.

We are indebted to our dedicated volunteers who continue to provide loving homes for all our puppies. I would like to extend my thanks to everyone at Ability Dogs 4 Young People, our volunteers and staff, recipients, and all those who support us.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Ability Dogs

Each Ability Dog is trained individually depending on the specific and varied needs of their recipient. In general, the task work for physically disabled recipients includes helping with practical tasks like picking up items, opening doors, helping dress and undress, crossing the road. For those recipients on the autistic spectrum the main role is to provide companionship and relieve stress, although the task work includes keeping the recipient calm in public places, providing a positive 'flag' so people are aware that the recipient may need extra help and consideration, and may include helping with sleep problems including night terrors. For those recipients who experience epileptic and non-epileptic fits, the task work includes raising the alarm and comforting for the duration, and when possible, alerting the recipient and family of an impending seizure. Similarly, for recipients with diabetes, the task work includes raising the alarm when blood sugar levels change and when possible, alerting the recipient's family. Dogs are placed when they are about two years of age. They start their initial puppy training at eight weeks of age, and start their specific Ability Dog training when they are about eighteen months old.

There are currently five types of Ability Dog:

Ability Dogs are generally jacketed and able to go with their recipients into public places. Recipients, their family and carers (support workers) are all trained to manage an Ability Dog in public and also to look after the dog's welfare. Some Ability Dogs do not have jackets where it is not beneficial for the recipient going into public places. These dogs help at home and out on walks and may be given a jacket if this becomes beneficial at a later date.

Own Trained Ability Dogs are dogs which are owned by families with a disabled member or by a person with a disability and the charity helps them with the training. Some achieve the required standard to gain an assistance dog jacket whilst others remain as helpful companions.

Companion Ability Dogs may be placed with disabled recipients who do not need the full-time support of a jacketed assistance dog.

School Therapy Ability Dogs help in schools and respite care homes for severely disabled young people and children as part of the charity's outreach programme. Some are owned by members of the school or care home. They provide comfort and companionship. They can be petted and loved as well as walked, providing vital and safe interaction with an animal which is often much needed by these young people and children.

Therapy Ability Dogs are usually owned by volunteers. Therapy Ability Dogs play a significant role at the weekly 'Paws 4 U' sessions at the Training Centre and assist with the dog phobic desensitisation programmes. Increasingly they are helping disabled young people and children by accompanying them to health appointments and providing real support. They also help at talks and fairs to communicate the work of the Charity.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and Performance

Ability Dogs 4 Young People IoW now has forty working Ability Dogs, having placed ten during 2023, with one retirement and three placement changes. Fifteen percent of the Ability Dogs are helping young people with cerebral palsy, forty percent are helping with autism and five percent who are alerting for diabetes and seizures. The rest are helping with other often complex disabilities, including helping with sight disabilities where recipients have multiple disabilities. Many of our Ability Dogs are helping to break the cycle of self-harm and reducing the resulting hospital intervention.

Three dogs were rehomed as pet dogs in 2023, so the total rehomed now stands at thirteen. As the working Ability Dogs are approaching ten years old, we are training successor Ability Dogs (one has been placed) for Recipients who continue to need the support of an Ability Dog. Some Recipients do not need successor Ability Dogs because they have moved forward in life (with the help of their Ability Dog), and so we fully support them as they look after their retired dogs.

During the Covid years, the requirements for Own Trained Ability Dogs increased dramatically. This trend has continued and we now have forty dogs and puppies on this programme at various stages. Ten have qualified with full jackets and ten have In Training Jackets, the rest are in the initial stages of training. Our Trainer provides the Own Trained training, including training out and about as well as in the classes. The standards are good and the number of Recipients gaining jackets has increased.

The number of School Therapy Ability Dogs has settled down and there are now eight. Seven of these have come through the Own Trained program and Dougal is a charity Ability Dog assisting at St Catherine's School in Ventnor. All these dogs live with a member of the school's staff and interact with the children at the school. The results continue to be very positive.

During 2023 we took on eight new puppies. Our new target is twelve each year, which we achieved in 2021, but this relies on willing volunteers. We set this new target after Covid in 2020 when we were unable to take on any new puppies. Our previous target was six, but the need is ever growing. Most of these puppies are Labradors, with some non-moulting poodles and doodles for Recipients with allergies.

The waiting list for Ability Dogs has over sixty applications, and the range of disabilities is very broad. The levels of debilitating anxieties seem to be increasing and we are seeing more young people who are often hospitalised due to critical self-harm.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Volunteers and Helpers

Ability Dogs 4 Young People IoW is reliant on the hard work and dedication of volunteers on the Island. Volunteers are at the heart of every aspect of the charity's work; its trustees, patron, fundraisers, administrators, puppy parents and assistant puppy parents. The charity is indebted to them all, not only for their hard work but also for their help in keeping the charity's costs to a minimum. Overall, 92% of charity hours are covered by the work of volunteers.

In June 2018, the dedication and achievements of our volunteers was recognised with the presentation of the Queen's Award for Voluntary Service. This is the MBE for volunteer groups. The variety of tasks that volunteers undertake was particularly noted.

The biggest group of volunteers is the puppy parents and assistant puppy parents, some of whom have been with the charity from the beginning. Recruiting and keeping puppy parents remains possibly the biggest challenge, since the role is demanding (training a young puppy in your own home for six to twelve months is hard work), however the successful weekly puppy class continues to be an excellent vehicle for building comradeship. As more Ability Dogs qualify and are working with their disabled Recipients in the community, more people see the benefits and feel moved to help.

Paws 4 U Sessions: We continue to utilise our Training Centre for our popular weekly Paws 4 U sessions. Disabled young people and children most of whom are on our waiting list, together with their families, come and meet and interact with our Therapy Ability Dogs and our young Ability Dogs in training. Under the close supervision of our Ability Dog Trainers, they can stroke and cuddle the dogs, and can learn to walk them in the training hall. We also encourage interactive games. This benefits the recipients and their families because they can gain early interaction with our dogs, whilst they are on the waiting list (which may be two to four years – a long time for any child to wait). It also means we are able to get to know the family which helps us when we are looking to match the right dog for them. We have increased the size of the groups and now invite six to eight about once a month. We have also introduced a small group for those new to the waiting list, so they are not overwhelmed when they first walk into the Training Centre.

Dog Phobia Sessions: Every year we work with a small number of children and young people who are scared of dogs to the point that it is affecting their day to day lives. We introduce them to our Team Ability Dogs in a calm environment, slowly building up their level of interaction. We work one-to-one at their pace. We can also work with them outside where dogs are off lead as this is usually their biggest fear. We have had some good successes.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Ability Dog Trainers: We have three Ability Dog Trainers and two Puppy Training Supervisors. The Ability Dog Trainers train the young Ability Dogs to Assistance Dog standards to meet the specific needs of their individual Recipients. They also train the Recipients and their families to work with their Ability Dogs, and provide on-going aftercare support over the working life of the Ability Dogs. The Puppy Training Supervisors run the weekly puppy classes and the Own Trained training classes and manage the volunteer puppy parents. They also closely monitor the puppies and Own Trained dogs' progress and work with them in their homes and out and about.

Training Centre: The Training Centre has continued to be very effective, providing us with a permanently available and very adaptable space for our training, meetings, administration and storage. It provides plenty of inside space for meeting and training, and has areas which can be set up for the specific training of the young Ability Dogs. It provides friendly area for the Recipients to meet the trainers, volunteers and dogs, and interact in a safe environment. It provides office space for fundraising and administration. There is also plenty of car parking.

Fundraising and Support

Ability Dogs 4 Young People IoW does not receive any funding from the Government and relies solely on donations to continue its work. The charity is committed to its policy of not charging Recipients for its services and covering the costs for every working Ability Dog (food, equipment and health provision). It costs around £34,000 for each Ability Dog throughout its training and working life. The current waiting time for an Ability Dog is one to four years, and as the demand grows, the waiting time could be even longer, which is why it is extremely important that we continue to secure funding.

The Covid-19 crisis affected our fundraising income throughout 2020 and 2021. Although fundraising events were very limited and the charity shops were shut for much of the time, support on the Island for the Charity was generous. We applied to a wide range of Trusts and Foundations for Covid Relief Funds and this together with donations from groups and individuals on the Isle of Wight and the mainland, enabled us to continue to support our recipients with their Ability Dogs as well as our Ability Dog puppies in training.

However, during 2022 and 2023 there were no Covid Relief funds available. During 2023, the cost-of-living crisis affected donors ability to donate, and fundraising events were limited because of the bad weather – many of the outside fetes were cancelled because of the wind and rain. So overall fundraising has been hard. This was the second year we had to utilise our reserves as the income was less than expenditure. The forecast for 2024 is looking a lot brighter.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Shops

In 2014 we opened our first two charity shops, one in Sandown and one in Shanklin. These proved to be a cost effective (and green) way to raise funds from donated goods. The larger shop in Shanklin raised more than twice that of the shop in Sandown. They were run entirely by volunteers with a married couple managing both and part-time volunteers assisting. We closed the charity shop in Sandown in December 2017 as we were struggling to find a replacement volunteer manager. In June 2019 the volunteer managers of the Shanklin charity shop retired. At the end of 2019 the shop was put up for sale and the Trustees decided to purchase it and the sale completed at the end of December 2019. The shop is still running successfully now with two paid part-time managers.

In June and July 2018, we opened two large charity shops with capacity to display and sell items of donated furniture as well as books, clothes, toys, ornaments, etc. Both shops, one in Pyle Street, Newport and one in the old Shanklin Auction House (now called Shanklin Auction Shop), are managed by paid managers with the help of volunteers.

Financial Review

For its eleventh full year in operation the Charity was able to achieve a total income figure of £346,730 which included £46,552 from grants, £194,229 from fundraising activities, £21,040 from legacies and £84,909 from donations and gifts. On our expenditure, we spent £242,107 on our charitable activities including the acquisition, training and support of Ability Dogs with a total expenditure of £422,340. Our net incoming resources amounted to -£75,610, which is negative for only the second time.

In June and July 2018, we took on two large charity shops to improve our income from donated items including furniture. This included converting the Auction House in Shanklin to a charity shop (change of use), which has been leased to the Charity at a very low rental. As part of this agreement, the charity loaned £75,000 to the new owners which is being repaid over the ten years of the lease. This arrangement has proved to be very cost effective. In December 2019, we purchased the smaller charity shop in Shanklin for £65,000. We will continue to run this as a charity shop, and it provides an on-going fixed asset for the charity.

It is the Charity's aim to hold free reserves, (which are general funds excluding any fixed assets) at a level which at least covers 12 months anticipated expenditure plus a further 4 years of anticipated expenditure for each of its working Ability Dogs. This relatively high level has been set to reflect the ongoing liability to the Charity of providing its Ability Dogs at £nil cost to the Recipients over the full working lives of the dogs (estimated at £1,000 per dog, per year). The Trustees also took the decision at the beginning of 2017 to cease paying a company for health insurance cover as the costs were increasing significantly. Instead, the Charity aims to hold free reserves of £1,000 for each dog and puppy. See Note 10.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for the future

Since the Covid pandemic the charity has continued to support all its working Ability Dogs and recipients. We were not able to acquire any new puppies in 2020 and training was curtailed. We started to catch up by acquiring twelve puppies in 2021 (our previous target was six new puppies per year), and another eighteen puppies since then. During the pandemic years, the number of new applications increased significantly, perhaps as mental health has raised its profile and people can see the benefits of Ability Dogs. As a result, we plan to continue to aim for twelve puppy acquisitions each year.

We saw a marked increase in the number of Own Trained Ability Dog applications during the Covid years, with increasing the numbers attending the weekly Own Trained classes and needing training one-to-one. Although this has levelled out, the Trainer for Own Trained Ability Dogs has continued to be busy. As well as increasing the support we can give to the Own Trained puppies and dogs, we have ensured that the existing Puppy Training Supervisor has time to train a couple of charity puppies.

The Recipient Support recruited in July 2021 continues to help improve our interaction and communication with our recipients, particularly those on the waiting list and those on the Dog Phobia program. Her experience of communicating with disabled young people has allowed us to help young people access social services care, such as PA's and bus passes. We plan to continue to look for opportunities to help those isolated from this care both before they get an Ability Dog and once placed. We can see the positive benefits and gains to these young people, whose lives are otherwise 'stuck in a bit of a rut'. As it helps them move forward and ultimately gain more benefit from an Ability Dog, we are offering this help freely.

Raising funds in 2023 was certainly a challenge with the cost-of-living crisis affecting people's giving and the weather curtailing our activities. We are planning to continue to be forthright with our publicity about those we are helping. We are finding that we are helping donors realise the importance of their donations, when we explain the life-saving and life-changing effects Ability Dogs have for those who are self-harming, for example.

Overall, we plan to continue to help as many disabled people on the Isle of Wight as we can, in as many ways as we can with our Ability Dogs.



Carol Court
Trustee (Founder) & Chair

10th October 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABILITY DOGS 4 YOUNG PEOPLE

I report on the accounts of Ability Dogs 4 Young People IOW for the year ended 31 December 2023, which are set out on pages 12 to 26.

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 156 of the Act, 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 Commissioners. An examination includes a review of the accounting records kept by the Trustees 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.



L L Newnham ACCA
A H Cross & Co Limited
16 Quay Street
Newport
Isle of Wight
PO30 5BG

18 October 2024

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
INCOMING RESOURCES								
Incoming resources from generated funds:								
Voluntary income	2	149,327	3,174	152,501		201,897	15,877	217,774
Fundraising activities	3	194,229	-	194,229		171,337	-	171,337
TOTAL INCOMING RESOURCES		343,556	3,174	346,730		373,234	15,877	389,111
RESOURCES EXPENDED								
Costs of generating funds:								
Voluntary income generation	4	26,618	-	26,618		22,419	-	22,419
Fundraising activities		152,615	-	152,615		168,114	1,155	169,269
Charitable activities	5	231,857	10,250	242,107		218,087	19,751	237,838
Governance costs	6	1,000	-	1,000		1,000	-	1,000
TOTAL RESOURCES EXPENDED		412,090	10,250	422,340		409,620	20,906	430,526
NET INCOMING RESOURCES	8	(68,534)	(7,076)	(75,610)		(36,386)	(5,029)	(41,415)
RECONCILIATION OF FUNDS								
Total funds brought forward		300,275	12,000	312,275		336,661	17,029	353,690
Total funds carried forward	12	231,741	4,924	236,665		300,275	12,000	312,275

The notes on pages 14 to 26 form part of these accounts.

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
FIXED ASSETS								
Shanklin Charity Shop	8	65,000	-	65,000		65,000	-	65,000
Charity Vans	8	3,888	1,750	5,638		7,776	3,500	11,276
Leasehold Improvements	8	-	-	-		4,080	-	4,080
		68,888	1,750	70,638		76,856	3,500	80,356
CURRENT ASSETS								
Debtors	9	18,701	-	18,701		12,989	-	12,989
Auction Shop Loan		37,500	-	37,500		45,000	-	45,000
Cash at bank in hand		111,935	3,174	115,109		173,394	8,500	181,894
		168,136	3,174	171,310		231,383	8,500	239,883
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR								
	10	(5,283)	-	(5,283)		(7,964)	-	(7,964)
NET CURRENT ASSETS		162,853	3,174	166,027		223,419	8,500	231,919
NET ASSETS	11	231,741	4,924	236,665		300,275	12,000	312,275
REPRESENTED BY: Funds	12	231,741	4,924	236,665		300,275	12,000	312,275

The notes on pages 14 to 26 form part of these accounts.

Signed on behalf of the Trustees

Carol Court

Carol Court

Trustee

Date 10th October 2024

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b) Fund Accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other specific purposes. Restricted funds are funds which have specific restrictions related to them as to their use.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. Where incoming resources have related expenditure (as with fundraising or grant income) the incoming resources and related expenditure are reported gross.

d) Grants

Grants received are credited to incoming resources once any related goods or services are expended or delivered. Any grants received but where the related goods or services have not yet been expended or delivered are classified as Deferred Income.

e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All the expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a particular category. Where costs relate to support costs that cannot be directly attributed to particular headings they have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources. Costs of generating voluntary income are those costs incurred in seeking voluntary contributions. Fundraising activities costs are those costs associated with the carrying out of the various fundraising events held by or for the charity. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements of the charity.

f) Tangible fixed assets and depreciation

All fixed assets costing more than £1,000 are included at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their estimated useful economic lives.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

2 VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
Donations and Gifts	84,909	-	84,909		84,736	-	84,736
Legacies & In Memory	21,040	-	21,040		101,324	-	101,324
Grants	43,378	3,174	46,552		15,837	15,877	31,714
Total	149,327	3,174	152,501		201,897	15,877	217,774

Donations and Gifts:

	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
<i>Sponsors</i>							
Carisbrooke Shipping	1,000	-	1,000		1,000	-	1,000
Fidelity Investment Group	1,159	-	1,159		1,220	-	1,220
IOW Summer Camp	6,500	-	6,500		9,659	-	9,659
Lions	1,400	-	1,400		-	-	-
Love Running	500	-	500		8,673	-	8,673
Masons	6,800	-	6,800		8,197	-	8,197
Rotary	700	-	700		1,250	-	1,250
Round Table	2,500	-	2,500		-	-	-
Sands Hotel, Sandown	-	-	-		2,169	-	2,169
Sporting Bears Motor Club	-	-	-		1,000	-	1,000
Vectis Historical Vehicles Club	1,500	-	1,500		2,500	-	2,500
Wight Strollers	1,500	-	1,500		-	-	-
Sponsor Donations under £1,000	6,698	-	6,698		5,833	-	5,833
Total	30,257	-	30,257		41,501	-	41,501
<i>Gifts</i>							
<i>Activities by others</i>							
Activities by others under £1,000	1,526	-	1,526		2,308	-	2,308
Total	1,526	-	1,526		2,308	-	2,308
<i>Adopt a puppy & regular donations</i>							
Donations - GA	12,045	-	12,045		13,360	-	13,360
Donations - No GA	3,885	-	3,885		2,955	-	2,955
Total	15,930	-	15,930		16,315	-	16,315

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Donations and Gifts (continued):

	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
<i>Gifts - Giftaid</i>							
D Court	-	-	-		650	-	650
W & H Wester	4,000	-	4,000		-	-	-
Other Gifts under £1,000 (GiftAid scheme)	2,888	-	2,888		1,249	-	1,249
<i>Total</i>	6,888	-	6,888		1,899	-	1,899
<i>Gifts - No GiftAid</i>							
A Wright	-	-	-		1,000	-	1,000
Other Gifts under £1,000 (no GiftAid)	3,139	-	3,139		3,306	-	3,306
<i>Total</i>	3,139	-	3,139		4,306	-	4,306
<i>Online Giving</i>							
Facebook	463	-	463		864	-	864
Online Giving under £1,000	5,637	-	5,637		2,229	-	2,229
<i>Total</i>	6,100	-	6,100		3,093	-	3,093
<i>Total Gifts</i>	33,583	-	33,583		27,921	-	27,921
<i>Collection Pots</i>							
Ale House, Newport	1,395	-	1,395		82	-	82
Coop Shanklin, book donation	2,677	-	2,677		2,859	-	2,859
Luccombe Hall & Manor, pillow puppies	1,927	-	1,927		-	-	-
Sands Hotel, pillow puppies	1,284	-	1,284		3,158	-	3,158
Collection Pots under £1,000	6,061	-	6,061		1,783	-	1,783
<i>Total</i>	13,344	-	13,344		7,882	-	7,882
<i>Card boxes GiftAid</i>	305	-	305		203	-	203
Card boxes no GiftAid	772	-	772		427	-	427
<i>Total</i>	1,077	-	1,077		630	-	630
Gift Aid donation tax reclaimed	6,648	-	6,648		6,802	-	6,802
Donations & Gifts Total	84,909	-	84,909		84,736	-	84,736

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Grants and Legacies:

	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
<i>Grants</i>							
Baily Thomas Charitable Foundation	-	-	-		4,000	-	4,000
Beaulieu Beaufort Foundation	1,000	-	1,000		1,000	-	1,000
Derrill Allatt Charitable Foundation	15,000	-	15,000		-	-	-
Grand Order of Lady Ratlings Cup of Kindness	-	-	-		-	3,516	3,516
Edward Gosling Foundation	5,000	-	5,000		-	-	-
Herapath Shenton Trust	2,000	-	2,000		-	-	-
Hampshire & Isle of Wight Community Foundation	5,000	-	5,000		3,000	-	3,000
Island Roads Foundation	-	3,174	3,174		-	8,500	8,500
John Ackroyd Trust	-	-	-		1,500	-	1,500
MJ Camp Charitable Foundation	3,000	-	3,000		2,000	-	2,000
Newsquest County Press Grant	-	-	-		3,237	-	3,237
Parish Councils	2,200	-	2,200		-	-	-
Park Family Charitable Trust	7,728	-	7,728		-	2,900	2,900
Rockliffe Foundation	1,000	-	1,000		-	-	-
Stan Vidler Memorial Charity	-	-	-		1,000	-	1,000
Grants under £500	1,450	-	1,450		100	961	1,061
<i>General Grants Total</i>	43,378	3,174	46,552		15,837	15,877	31,714
<i>Legacies & In Memory</i>							
H Drane	6,939	-	6,939		60,000	-	60,000
M Barnes	5,000	-	5,000		-	-	-
M Butler	-	-	-		38,876	-	38,876
R Brown	7,710	-	7,710		-	-	-
In Memory under £1,000	1,391	-	1,391		2,448	-	2,448
<i>Legacy Total</i>	21,040	-	21,040		101,324	-	101,324

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

3 FUNDRAISING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
Events Organised by us (see below)	1,695	-	1,695		2,030	-	2,030
Events organised by others (see below)	13,970	-	13,970		7,507	-	7,507
Raffles	-	-	-		702	-	702
Own Trained Classes	3,025	-	3,025		3,496	-	3,496
Merchandise	9,313	-	9,313		8,543	-	8,543
Recycling	2,597	-	2,597		3,938	-	3,938
Charity Shop sales (see below)	163,629	-	163,629		145,121	-	145,121
Total	194,229	-	194,229		171,337	-	171,337

Events and Charity Shops:

	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
<i>Events Organised by us</i>							
Open Weekend	1,566	-	1,566		1,884	-	1,884
Other own events under £1,000	129	-	129		146	-	146
Total	1,695	-	1,695		2,030	-	2,030
<i>Events Organised by others</i>							
Fetes & Fairs	12,762	-	12,762		6,837	-	6,837
Talks & Demos	1,208	-	1,208		670	-	670
Others' events under £1,000	-	-	-		-	-	-
Total	13,970	-	13,970		7,507	-	7,507
<i>Charity Shop Sales</i>							
Shanklin Charity Shop Sales	26,468	-	26,468		22,948	-	22,948
Shanklin Auction Charity Shop Sales	64,609	-	64,609		65,918	-	65,918
Newport Charity Shop Sales	71,621	-	71,621		55,618	-	55,618
TC Charity Sales	931	-	931		637	-	637
Total	163,629	-	163,629		145,121	-	145,121

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

4 COSTS OF GENERATING FUNDS

Voluntary Income Generation:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fundraising Cost	7	14,782	-	14,782		5,822	-	5,822
Training Centre	7	4,372	-	4,372		5,516	-	5,516
Admin Costs	7	7,464	-	7,464		11,081	-	11,081
Total		26,618	-	26,618		22,419	-	22,419

Fundraising Activities:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fundraising Costs	7	11,625	-	11,625		4,527	-	4,527
Charity Shops	7	124,633	-	124,633		144,073	-	144,073
Charity Van	7	2,657	-	2,657		3,243	1,155	4,398
Training Centre	7	5,806	-	5,806		5,190	-	5,190
Admin Costs	7	7,894	-	7,894		11,081	-	11,081
Total		152,615	-	152,615		168,114	1,155	169,269

5 CHARITABLE ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
Puppy Acquisition		14,230	-	14,230		3,592	4,500	8,092
Puppy and Dog Food		20,698	-	20,698		19,698	3,279	22,977
Health		42,168	-	42,168		25,880	3,278	29,158
Equipment		5,175	-	5,175		2,641	4,240	6,881
Volunteer Costs		800	-	800		758	-	758
Trainer Costs		59,412	-	59,412		72,484	-	72,484
Recipient Support Costs		18,254	-	18,254		14,343	-	14,343
Training Centre	7	33,099	8,500	41,599		25,190	954	26,144
Admin Costs	7	20,843	-	20,843		28,309	-	28,309
Charity Vans	7	17,178	1,750	18,928		25,192	3,500	28,692
Total		231,857	10,250	242,107		218,087	19,751	237,838

6 GOVERNANCE COSTS

The charity was fortunate to have its Governance activities, e.g. legal advice, accountancy services, trustees' duties, provided at £nil cost during 2012 and 2013.

The only governance costs incurred since 2014 were for the Independent Examiner.

	Unrestricted Funds £	Restricted Funds £	Total 2023 £		Unrestricted Funds £	Restricted Funds £	Total 2022 £
Independent Examiner	1,000	-	1,000		1,000	-	1,000
Total	1,000	-	1,000		1,000	-	1,000

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

7 SUPPORT COSTS

Support costs not directly attributed to specific headings have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources as set out below.

Admin costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2023 £		Total 2022 £
	£	%	£	%	£	%			
Consumables	2,146	25	2,576	30	3,864	45	8,586		24,901
Fees	205	10	205	10	1,641	80	2,051		2,580
Admin Support	5,113	20	5,113	20	15,338	60	25,564		22,990
Total	7,464		7,894		20,843		36,201		50,471

Training Centre:

In September 2014, the charity took a lease on a hangar at Sandown airport to replace the part-time hired hall and full-time office space. The hangar is referred to as the Training Centre. It provides excellent training and meeting spaces as well as offices for admin and fundraising. The Training Centre costs have been allocated to activities as shown in the table below.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2023 £		Total 2022 £
	£	%	£	%	£	%			
Services	1,383	15	922	10	6,916	75	9,221		6,256
Lease	2,186	10	3,279	15	16,397	75	21,862		21,686
Equipment	-	-	-	-	562	100	562		283
Maintenance	803	5	1,605	10	13,644	85	16,052		4,545
Upgrades		-		-		100	-		-
Leasehold Improvements Amortisation					4,080	100	4,080		4,080
Total	4,372		5,806		41,599		51,777		36,850

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Fundraising Costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2023 £		Total 2022 £
	£	%	£	%	£	%			
Consumables	4,691	60	3,127	40	-	-	7,818		5,007
Equipment	218	40	327	60	-	-	545		536
Fees	62	30	144	70	-	-	206		371
Volunteer Costs	-	-	-	100	-	-	-		-
Fundraising Support	9,811	55	8,027	45	-	-	17,838		4,435
Total	14,782		11,625		-		26,407		10,349

Charity Vans:

5 Trainers' vans & 1 Fundraiser' van	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2023 £		Total 2022 £
	£	%	£	%	£	%			
Trainers' Vans									
Depreciation	-	-	-	-	5,638	100	5,638		11,278
Insurance	-	-	-	-	7,107	100	7,107		7,195
Maintenance	-	-	-	-	6,183	100	6,183		10,219
Fundraisers' Van									
Depreciation	-	-	-	100	-	-	-		1,155
Insurance	-	-	1,421	100	-	-	1,421		1,199
Maintenance	-	-	1,236	100	-	-	1,236		2,044
Total	-		2,657		18,928		21,585		33,090

Charity Shops:

In May and July 2014, the charity took on the lease of two charity shops, in Sandown and Shanklin respectively. The smaller charity shop in Sandown was closed at the end of 2017 when the full-time volunteer manager retired. The charity shop in Shanklin continued to be run by a volunteer manager until June 2019 when she retired and we took on a paid manager. In June and July 2018, the charity took on two larger charity shops, in Newport and Shanklin. The managers of these shops are paid. All the costs are directly attributed to Fundraising. The cost breakdown is shown below.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2023 £		Total 2022 £
	£	%	£	%	£	%			
Services	-	-	7,143	100	-	-	7,143		4,987
Lease	-	-	21,382	100	-	-	21,382		21,205
Equipment	-	-	72	100	-	-	72		5,855
Maintenance	-	-	-	100	-	-	-		23,366
Support	-	-	96,036	100	-	-	96,036		88,660
Total	-		124,633		-		124,633		144,073

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8 FIXED ASSETS

In September 2014 and 2016 the Charity purchased two vans for the ability dog trainers with a grant from The Kennel Club and Red Funnel respectively. A third, second-hand van was also purchased in 2016 with charity funds. All the costs are directly attributed to charitable activities. In November 2018 the charity purchased a fourth van specifically for fundraising activities including carrying equipment to fetes and fairs throughout the year and supporting the charity shops with collections and deliveries of furniture. This van was purchased with a grant from the Swire Foundation Trust.

In July 2021 the Charity purchased two new electric Kangoo vans. One of these electric vans was partly funded by a grant from Island Roads (60%). A legacy from R Brown funded the rest and the second van (non-restricted).

Depreciation rates are calculated to write off the cost of the fixed asset, less its estimated residual value, over its expected useful life. This is based on 50% year on year to relate to the current net book value. The first and second vans were fully depreciated in 2018 and 2020 respectively at five years old. The third van was fully depreciated in 2016, and the fundraiser's van was fully depreciated in 2022. The two new electric vans will be fully depreciated in 2025. The original cost of the vans totalled £97,872, the depreciation to date totalled £92,234 and the resulting net book value was £5,638.

During the financial year ending 31st December 2019, the Charity purchased the Freehold shop premises at 104 Regent Street, Shanklin, Isle of Wight for the total of £65,000 which was previously rented by the Charity. The property is currently holding its value at £65,000 with zero depreciation.

In addition, in 2019 the charity spent £34,000 upgrading the Training Centre which included the creation of internal rooms for offices and storage, installation of heating for the large training hall, wheelchair access and external escape stairs. As the property is leased, the amortisation has been calculated over five years (50% year on year). The fixed asset value is now £Nil.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

9 DEBTORS

	Total 2023 £	Total 2022 £
Gift Aid Donations Tax Reclaim	6,648	6,515
Prepayment insurance (ii)	1,345	1,354
Training Centre Lease (i)	5,000	5,000
Shanklin Auction Shop Loan(iii)	37,500	45,000
IOW Round Table Cheque	2,500	-
W & H Wester cheque	2,000	-
Other Debtors	1,208	120
Total	56,201	57,989

Debtors notes:

- (i) Lease for the training centre is paid quarterly in advance on 24th December 2023.
- (ii) Insurances for the Training Centre and Shanklin Auction Charity Shop are paid annually in June, and insurance for Shanklin Charity Shop is paid annually in advance. Other insurances including public liability and for the charity vans are paid from 1st January to 31st December.
- (iii) Loan to Hana Johnson for their purchase of Shanklin Auction Shop is paid twice a year with the first payment made on 2nd January 2019.

10 CREDITORS

	Total 2023 £	Total 2022 £
Governance Costs	1,000	1,000
Fuel Genie (fuel for the vans)	332	359
Island Vet Care	1,285	871
Rent accrual - Shanklin Auction Shop Lease (i)	2,610	2,610
Redshank – printer supplies	-	2,286
Other Creditors	56	838
Total	5,283	7,964

Creditors notes:

- (i) Lease for Shanklin Auction charity shop is paid twice yearly in arrears with the first payment made on 2nd January 2019.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

10 CREDITORS (CONTINUED)

CONTINGENT LIABILITIES

	Total 2023 £		Total 2022 £
Working Ability Dog Support (i)	200,000		160,000
Health Insurance (ii)	50,000		50,000
Total	250,000		210,000

Contingent liability notes:

- (i) Working Ability Dog Support: The trustees have agreed to reserve a support fund for each working ability dog to cover its costs for the next 5 years at £1,000 per year. At the end of 2023 there are 40 working ability dogs, requiring a reserve of £200,000. There were 33 at the end of 2022.
- (ii) Health Insurance: The trustees have agreed to reserve a fund for each working ability dog and training puppy for any significant costs of veterinary treatment and other health care. This is a form of 'self-insurance'. At the end of 2023 there are 73 dogs and puppies. The reserve fund is capped at £50,000.

At the end of 2023, the cash reserves were £115,109. This is currently less than the preferred contingent liabilities, and is less than 2022.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of £236,665 includes a loan of £37,500 (to Hana Johnson) and restricted assets of £4,924 of which £1,750 is the proportion relating to the net book value of two charity vans and £3,174 is a grant from Island Roads for the installation of ethernet at the Training Centre.

12 MOVEMENT IN FUNDS

Fund	As at 1 st January 2023 £	Movement in Funds		As at 31 st December 2023 £
		Incoming £	Outgoing £	
Unrestricted Funds:				
General Fund	300,275	343,556	412,090	231,741
Restricted Funds:				
Island Roads: Trainers Electric Van (Fixed Asset)	3,500	-	1,750	1,750
Island Roads: Blinds & Dog Kitchen	8,500	3,174	8,500	3,174
Restricted Total	12,000	3,174	10,250	4,924
Restricted total on Table 1	12,000	3,174	10,250	4,924
Total Funds	312,275	346,730	422,340	236,665

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

13 TRUSTEES EXPENSES AND RELATED PARTY TRANSACTIONS

There were no reimbursements of expenditure made to any trustee during 2023.

14 STAFF COSTS AND AVERAGE NUMBER OF EMPLOYEES

There were no emoluments in excess of £60,000 made during 2023.

The average number of employees for the year was 9 (2022 – 7), all charity shop workers, most of whom are part-time. All other paid personnel including the trainers are part-time, self-employed. The average number of self-employed workers for the year was 9 (2022 – 10).

15 CAPITAL COMMITMENTS

There were no capital commitments during 2023.

16 LEASING AGREEMENTS

The lease of the property Ability Dogs 4 Young People IoW Training Centre, Sandown Airport, Isle of Wight was renewed and extended on the 1st September 2019.

Minimum lease payments under non-cancellable operating leases fall due as follows:

Within one year	£20,000
Between one and five years	£80,000

In more than five years the remaining terms of the lease will be 15 years, the annual rent will be reviewed on the 29th September 2024.

Accounts

ABILITY DOGS 4 YOUNG PEOPLE IOW

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

REGISTERED CHARITY NUMBER: 1154896

FORMERLY REGISTERED CHARITY NUMBER 1148751

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2022

REGISTERED CHARITY NUMBER	1154896 Formerly 1148751
TRUSTEES	C. Court (Chair) C. Jennings (Vice-Chair) J. Loosemore P Clements S. Attrill S. Davis
PATRON	Charlotte Corney
ADDRESS	3 Howard Close Niton Isle of Wight PO38 2EB
BANKERS	HSBC 30 Union Street, Ryde Isle of Wight, PO33 2LJ & Santander Bridle Road, Bootle L30 4GB
INDEPENDENT EXAMINER	Laura Newnham ACCA, Director A H Cross & Co Limited Chartered Certified Accountants 16 Quay Street Newport Isle of Wight PO30 5BG

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 December 2022. The legal and administrative information set out on page 2 forms part of this report.

Structure and Governance

Ability Dogs 4 Young People IoW is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 5th December 2013 (number 1154896) and is governed by its constitution which was last amended on 31st October 2013. The charity was originally formed in April 2012 and registered with the Charity Commission in August 2012 as a Charitable Association (Ability Dogs 4 Young People, registered charity number 1148751), governed by its constitution which was adopted on 26th May 2012 and amended on 24th August 2012. Ability Dogs 4 Young People IoW is also registered with HMRC as a charity for tax purposes effective from 24th August 2012 (Ref: XT36425). This means that authorised donations are eligible for the Gift Aid scheme.

The charity is run by volunteer Trustees, currently six, who are elected for an initial term and then re-elected accordingly. Additional Trustees who bring relevant expertise to the charity can be asked if they are willing to act. They are selected by the Trustees, and then invited in writing by the Chair. All those listed on page 2 have served during the period from 1 January 2022 to 31 December 2022. None of the Trustees receives any direct benefits from the charity although one is a mother of two recipients with Ability Dogs. They meet formally when necessary, usually twice a year.

The Trustees are responsible for keeping proper accounting records of the charity and also for the preparation of the accounts complying with the relevant standards and regulations. They must also comply with the guidance of the Charity Commission on public benefit when performing their duties and they confirm that they have done this.

Objectives

The charity exists to relieve the needs of young people with disabilities, where they can be assisted by the provision of a suitably trained assistance dog. Training and education are given to the disabled young people (recipients), together with those responsible for the care and welfare of such persons, in the use of such assistance dogs. The charity also aims to provide any other such additional services and facilities for disabled young people as is deemed appropriate.

Aims and Activities

Ability Dogs 4 Young People IoW is a UK charity dedicated to improving the quality of life for young people and children on the Isle of Wight with physical disabilities and/or mental disabilities including cerebral palsy, autism, diabetes and epilepsy. All Ability Dogs are taught task work tailored to their recipient's needs. They are taught to assist and support their disabled recipients with their specific disabilities enabling them to lead fuller and more independent lives.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Summary of 2022

2022 has been an interesting year for us all as we attempted to move on and catch up after the Covid-19 global pandemic. The whole Charity, staff, volunteers, recipients and Ability Dogs have continued to make adaptations where required as restrictions were tentatively lifted, and our lives and ways of working started to return to some level of normality. We ended the year in a reasonable financial position although we did need to use around £40k of our reserved funds. We are very mindful that 2023 will be a very tough year for fundraising due to the uncertain economic climate and this is going to present a huge challenge. Probably the biggest challenge the Charity has faced.

Throughout the year, our focus has been on training and placing the Ability Dogs we took on in 2021, taking on new Ability Dog puppies to ensure we can move forward in 2023, and continuing to support our current recipients. We have been giving our recipients extra support as they have been trying to cope with the changing restrictions. For example, retraining use of the bus, going into shops, cafes and other socialisation. We placed three Ability Dogs throughout the year with the training almost complete for four placements during the first quarter of 2023. We took on ten new puppies for training, as we have increased our intake from pre-Covid levels.

We are indebted to our dedicated volunteers who continue to provide loving homes for all our puppies. We have reintroduced face-to-face activities whilst continuing to be careful to ensure that the wellbeing of everyone we interact with was safe and followed a changing range of Covid-secure protocols.

We have also focused on our financial security by working hard to keep costs as low as possible and looking for new income streams. We have continued to expand our mailing list to maintain regular contact with our supporters. There were no longer any grants from crisis funds, and our usual income stream from local groups and individuals has not yet recovered after Covid's restrictions. We were fortunate to receive a legacy which certainly helped, however we did have a deficit of £40k. We anticipate that 2023 will be considerably harder as the cost-of-living increases will affect all our donors. In September 2022 we took on a new Community Fundraiser and she has increased the number of talks given to groups. This, we hope, will encourage more people to raise funds for us and support us in the longer term.

The Training Centre continues to provide an excellent environment for working, training and welcoming visitors. It is proving to be a very safe and welcoming space for our Paws 4 U sessions when young people and children come to interact with our Ability Dogs before they are placed.

I would like to extend my thanks to everyone at Ability Dogs 4 Young People, our volunteers and staff, recipients, and all those who support us.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ability Dogs

Each Ability Dog is trained individually depending on the specific and varied needs of their recipient. In general, the task work for physically disabled recipients includes helping with practical tasks like picking up items, opening doors, helping dress and undress, crossing the road. For those recipients on the autistic spectrum the main role is to provide companionship and relieve stress, although the task work includes keeping the recipient calm in public places, providing a positive 'flag' so people are aware that the recipient may need extra help and consideration, and may include helping with sleep problems including night terrors. For those recipients who experience epileptic and non-epileptic fits, the task work includes raising the alarm and comforting for the duration, and when possible, alerting the recipient and family of an impending seizure. Similarly, for recipients with diabetes, the task work includes raising the alarm when blood sugar levels change and when possible, alerting the recipient's family. Dogs are placed when they are about two years of age. They start their initial puppy training at eight weeks of age, and start their specific Ability Dog training when they are about eighteen months old.

There are currently five types of Ability Dog:

Ability Dogs are generally jacketed and able to go with their recipients into public places. Recipients, their family and carers (support workers) are all trained to manage an Ability Dog in public and also to look after the dog's welfare. Some Ability Dogs do not have jackets where it is not beneficial for the recipient going into public places. These dogs help at home and out on walks and may be given a jacket if this becomes beneficial at a later date.

Own Trained Ability Dogs are dogs which are owned by families with a disabled member or by a person with a disability and the charity helps them with the training. Some achieve the required standard to gain an assistance dog jacket whilst others remain as helpful companions.

Companion Ability Dogs may be placed with disabled recipients who do not need the full-time support of a jacketed assistance dog.

School Therapy Ability Dogs help in schools and respite care homes for severely disabled young people and children as part of the charity's outreach programme. Some are owned by members of the school or care home. They provide comfort and companionship. They can be petted and loved as well as walked, providing vital and safe interaction with an animal which is often much needed by these young people and children.

Team and Therapy Ability Dogs are usually owned by volunteers. They give demonstrations at talks and fairs to help communicate the work of the charity. Therapy Ability Dogs play a significant role at the weekly 'Paws 4 U' sessions at the Training Centre and assist with the dog phobic desensitisation programmes.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and Performance

Ability Dogs 4 Young People IoW now has thirty-three working Ability Dogs, having placed three during 2022, with two retirements and two placement changes. Twenty-six percent of the Ability Dogs are helping young people with cerebral palsy, thirty-four percent are helping with autism and two percent who are alerting for diabetes and seizures. The rest are helping with other often complex disabilities, including helping with sight disabilities for recipient with other disabilities. Many of our Ability Dogs are helping to break the cycle of self-harm and reducing the resulting hospital intervention.

Three dogs were rehomed as pet dogs in 2022, (mainly due to the lack of socialisation during the Covid years), so the total rehomed now stands at sixteen. As the working Ability Dogs are approaching ten years old, we are training successor Ability Dogs (one has been placed) for those who need one. We are continuing to support others to look after their dog through its retirement. These young people have changed and, because of the support their Ability Dog gave them when they were younger, they do not feel the need for a successor dog immediately.

During the Covid years, the requirements for Own Trained Ability Dogs increased dramatically. This trend has continued and we now have forty dogs and puppies on this program at various stages. Nine Own Trained have qualified with full jackets and nine have In Training Jackets, the rest are in the initial stages of training. Our Trainer provides the Own Trained training, including training out and about as well as in the classes. The standards are good and the number of recipients gaining jackets has increased.

The number of School Therapy Ability Dogs has settled down and there are now eight. Seven of these have come through the Own Trained program and Dougal is a charity Ability Dog assisting at St Catherine's School in Ventnor. All these dogs live with a member of the school's staff and interact with the children at the school. The results continue to be very positive.

During 2022 we took on ten new puppies. Our new target is twelve each year, which we achieved in 2021, but this relies on willing volunteers. We set this new target after Covid in 2020 when we were unable to take on any new puppies. Our previous target was six, but the need is ever growing. Most of these puppies are Labradors, with some non-moulting poodles and doodles for recipients with allergies.

The waiting list for Ability Dogs has over sixty applications, and the range of disabilities is very broad. The levels of debilitating anxieties seem to be increasing and we are seeing more young people who are often hospitalised due to critical self-harm.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Volunteers and Helpers

Ability Dogs 4 Young People IoW is reliant on the hard work and dedication of volunteers on the Island. Volunteers are at the heart of every aspect of the charity's work; its trustees, patron, fundraisers, administrators, puppy parents and assistant puppy parents. The charity is indebted to them all, not only for their hard work but also for their help in keeping the charity's costs to a minimum. Overall 92% of charity hours are covered by the work of volunteers.

In June 2018, the dedication and achievements of our volunteers was recognised with the presentation of the Queen's Award for Voluntary Service. It is the MBE for volunteer groups. The variety of tasks that volunteers undertake was particularly noted.

The biggest group of volunteers is the puppy parents and assistant puppy parents, some of whom have been with the charity from the beginning. Recruiting and keeping puppy parents remains possibly the biggest challenge, since the role is demanding (training a young puppy in your own home for six to twelve months is hard work), however the successful weekly puppy class is proving an excellent vehicle for building comradeship. As more Ability Dogs qualify and are working with their disabled recipients in the community, more people see the benefits and feel moved to help.

Paws 4 U Sessions: We continue to utilise our Training Centre for our popular weekly Paws 4 U sessions. Disabled young people and children most of whom are on our waiting list, together with their families, come and meet and interact with our Therapy Ability Dogs and our young Ability Dogs in training. Under the close supervision of our Ability Dog Trainers, they can stroke and cuddle the dogs, and can learn to walk them in the training hall. We also encourage interactive games. This benefits the recipients and their families because they can gain early interaction with our dogs, whilst they are on the waiting list (which may be two to four years – a long time for any child to wait). It also means we are able to get to know the family which helps us when we are looking to match the right dog for them. We have increased the size of the groups and now invite six to eight about once a month. We have also introduced a small group for those new to the waiting list, so they are not overwhelmed when they first walk into the Training Centre.

Dog Phobia Sessions: Every year we work with a small number of children and young people who are scared of dogs to the point that it is affecting their day to day lives. We introduce them to our Team Ability Dogs in a calm environment, slowly building up their level of interaction. We work one-to-one at their pace. We can also work with them outside where dogs are off lead as this is usually their biggest fear. We have had some good successes.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ability Dog Trainers: We have three Ability Dog Trainers and two Puppy Training Supervisors. The Ability Dog Trainers train the young Ability Dogs to Assistance Dog standards to meet the specific needs of their individual recipients. They also train the recipients and their families to work with their Ability Dogs, and provide on-going aftercare support over the working life of the Ability Dogs. The Puppy Training Supervisors run the weekly puppy classes and the Own Trained training classes and manage the volunteer puppy parents. They also closely monitor the puppies and Own Trained dogs' progress and work with them in their homes and out and about.

Training Centre: The Training Centre has continued to be very effective, providing us with a permanently available and very adaptable space for our training, meetings, administration and storage. It provides plenty of inside space for meeting and training, and has areas which can be set up for the specific training of the young Ability Dogs. It provides friendly area for the recipients to meet the trainers, volunteers and dogs, and interact in a safe environment. It provides office space for fundraising and administration. There is also plenty of car parking.

Fundraising and Support

Ability Dogs 4 Young People IoW does not receive any funding from the Government and relies solely on donations to continue its work. The charity is committed to its policy of not charging recipients for its services and covering the costs for every working Ability Dog (food, equipment and health provision). It costs around £34,000 for each Ability Dog throughout its training and working life. The current waiting time for an Ability Dog is one to four years, and as the demand grows, the waiting time could be even longer, which is why it is extremely important that we continue to secure funding.

The Covid-19 crisis affected our fundraising income throughout 2020 and 2021. Although fundraising events were very limited and the charity shops were shut for much of the time, support on the Island for the charity was generous. We applied to a wide range of Trusts and Foundations for Covid Relief Funds and this together with donations from groups and individuals on the Isle of Wight and the mainland, enable us to continue to support our recipients with their Ability Dogs as well as our Ability Dog puppies in training.

However, during 2022 there were no Covid Relief funds available and fundraising events were still limited, so fundraising was very hard. This was the first year we had to utilise our reserves as the income was less than expenditure. The forecast for 2023, with the cost of living crisis looks worse.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Charity Shops

In 2014 we opened our first two charity shops, one in Sandown and one in Shanklin. These proved to be a cost effective (and green) way to raise funds from donated goods. The larger shop in Shanklin raised more than twice that of the shop in Sandown. They were run entirely by volunteers with a married couple managing both and part-time volunteers assisting. We closed the charity shop in Sandown in December 2017 as we were struggling to find a replacement volunteer manager. In June 2019 the volunteer managers of the Shanklin charity shop retired. At the end of 2019 the shop was put up for sale and the Trustees decided to purchase it and the sale completed at the end of December 2019. The shop is still running successfully now with two paid part-time managers.

In June and July 2018, we opened two large charity shops with capacity to display and sell items of donated furniture as well as books, clothes, toys, ornaments, etc. Both shops, one in Pyle Street, Newport and one in the old Shanklin Auction House (now called Shanklin Auction Shop), are managed by part-time paid managers with the help of volunteers.

Financial Review

For its tenth full year in operation the charity was able to achieve a total income figure of £389,111 which included £31,714 from grants, £171,337 from fundraising activities, £101,324 from legacies and £84,736 from donations and gifts. On our expenditure, we spent £237,838 on our charitable activities including the acquisition, training and support of Ability Dogs with a total expenditure of £430,526. Our net incoming resources amounted to -£41,415, which is negative for the first time.

In June and July 2018, we took on two large charity shops to improve our income from donated items including furniture. This included converting the Auction House in Shanklin to a charity shop (change of use), which has been leased to the Charity at a very low rental. As part of this agreement, the charity loaned £75,000 to the new owners which is being repaid over the ten years of the lease. This arrangement has proved to be very cost effective. In December 2019, we purchased the smaller charity shop in Shanklin for £65,000. We will continue to run this as a charity shop, and it provides an on-going fixed asset for the charity.

It is the Charity's aim to hold free reserves, (which are general funds excluding any fixed assets) at a level which at least covers 12 months anticipated expenditure plus a further 4 years of anticipated expenditure for each of its working Ability Dogs. This relatively high level has been set to reflect the ongoing liability to the Charity of providing its Ability Dogs at £nil cost to the recipients over the full working lives of the dogs (estimated at £1,000 per dog, per year). The Trustees also took the decision at the beginning of 2017 to cease paying a company for health insurance cover as the costs were increasing significantly. Instead, the Charity aims to hold free reserves of £1,000 for each dog and puppy. See Note 10.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for the future

Since the Covid pandemic the charity has continued to support all its working Ability Dogs and recipients. We were not able to acquire any new puppies in 2020 and training was curtailed. We started to catch up by acquiring twelve puppies 2021 and another ten puppies in 2022. During the pandemic years, the number of new applications increased significantly, perhaps as mental health has raised its profile and people can see the benefits of Ability Dogs. As a result, we plan to continue at this increased rate of puppy acquisition over the next few years, giving us an ambitious target of ten to twelve per year.

We have also seen a marked increase in the number of Own Trained Ability Dog applications, with increased numbers attending the weekly Own Trained classes and needing training one-to-one. The Trainer for Own Trained Ability Dogs has continued to be busy. As well as increasing the support we can give to the Own Trained puppies and dogs, we have ensured that the existing Puppy Training Supervisor has time to train the increased number of charity puppies.

The Recipient Support recruited in July 2021 continues to help improve our interaction and communication with our recipients, particularly those on the waiting list and those on the Dog Phobia program. Her experience of communicating with disabled young people has allowed us to help young people access social services care, such as PA's and bus passes. We plan to continue to look for opportunities to help those isolated from this care both before they get an Ability Dog and once placed. We can see the positive benefits and gains to these young people, whose lives are otherwise 'stuck in a bit of a rut'. As it helps them move forward and ultimately gain more benefit from an Ability Dog, we are offering this help freely.

We also need to consider how we raise funds in 2023 and the cost-of-living crisis is the new challenge. We are planning to be more forthright with our publicity about those we are helping. By explaining the life saving and life changing effects Ability Dogs have for those who are self-harming, for example, may help donor realise their importance.

Overall, we plan to continue to help as many disabled people on the Isle of Wight as we can, in as many ways as we can with our Ability Dogs.



Carol Court
Trustee (Founder) & Chair

29th July 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABILITY DOGS 4 YOUNG PEOPLE

I report on the accounts of Ability Dogs 4 Young People IOW for the year ended 31 December 2022, which are set out pages 12 to 26.

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 156 of the Act, 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 Commissioners. An examination includes a review of the accounting records kept by the Trustees 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.



L L Newnham ACCA
A H Cross & Co Limited
16 Quay Street
Newport
Isle of Wight
PO30 5BG

28th September 2023

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
INCOMING RESOURCES								
Incoming resources from generated funds:								
Voluntary income	2	201,897	15,877	217,774		231,895	7,920	239,815
Fundraising activities	3	171,337	-	171,337		160,931	-	160,931
TOTAL INCOMING RESOURCES		373,234	15,877	389,111		392,826	7,920	400,746
RESOURCES EXPENDED								
Costs of generating funds:								
Voluntary income generation	4	22,419	-	22,419		15,464	-	15,464
Fundraising activities		168,114	1,155	169,269		115,470	1,154	116,624
Charitable activities	5	218,087	19,751	237,838		211,630	23,650	235,280
Governance costs	6	1,000	-	1,000		900	-	900
TOTAL RESOURCES EXPENDED		409,620	20,906	430,526		343,464	24,804	368,268
NET INCOMING RESOURCES	8	(36,386)	(5,029)	(41,415)		49,362	(16,884)	32,478
RECONCILIATION OF FUNDS								
Total funds brought forward		336,661	17,029	353,690		287,299	33,913	321,212
Total funds carried forward	12	300,275	12,000	312,275		336,661	17,029	353,690

The notes on pages 14 to 26 form part of these accounts.

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
FIXED ASSETS								
Shanklin Charity Shop	8	65,000	-	65,000		65,000	-	65,000
Charity Vans	8	7,776	3,500	11,276		15,553	8,155	23,708
Leasehold Improvements	8	4,080	-	4,080		8,160	-	8,160
		76,856	3,500	80,356		88,713	8,155	96,868
CURRENT ASSETS								
Debtors	9	12,989	-	12,989		9,106	-	9,106
Auction Shop Loan		45,000	-	45,000		52,500	-	52,500
Cash at bank in hand		173,394	8,500	181,894		191,025	8,874	199,899
		231,383	8,500	239,883		252,631	8,874	261,505
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR								
	10	(7,964)	-	(7,964)		(4,683)	-	(4,683)
NET CURRENT ASSETS		223,419	8,500	231,919		247,948	8,874	256,822
NET ASSETS	11	300,275	12,000	312,275		336,661	17,029	353,690
REPRESENTED BY: Funds	12	300,275	12,000	312,275		336,661	17,029	353,690

The notes on pages 14 to 26 form part of these accounts.

Signed on behalf of the Trustees

Carol Court

Carol Court

Trustee

Date 29th July 2023

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b) Fund Accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other specific purposes. Restricted funds are funds which have specific restrictions related to them as to their use.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. Where incoming resources have related expenditure (as with fundraising or grant income) the incoming resources and related expenditure are reported gross.

d) Grants

Grants received are credited to incoming resources once any related goods or services are expended or delivered. Any grants received but where the related goods or services have not yet been expended or delivered are classified as Deferred Income.

e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All the expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a particular category. Where costs relate to support costs that cannot be directly attributed to particular headings they have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources. Costs of generating voluntary income are those costs incurred in seeking voluntary contributions. Fundraising activities costs are those costs associated with the carrying out of the various fundraising events held by or for the charity. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements of the charity.

f) Tangible fixed assets and depreciation

All fixed assets costing more than £1,000 are included at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their estimated useful economic lives.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

2 VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
Donations and Gifts	84,736	-	84,736		57,861	-	57,861
Legacies & In Memory	101,324	-	101,324		131,449	-	131,449
Grants	15,837	15,877	31,714		42,585	7,920	50,505
Total	201,897	15,877	217,774		231,895	7,920	239,815

Donations and Gifts:

	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
<i>Sponsors</i>							
Carisbrooke Shipping	1,000	-	1,000		-	-	-
Fidelity Investment Group	1,220	-	1,220		6,888	-	6,888
Love Running	8,673	-	8,673		-	-	-
Masons	8,197	-	8,197		4,515	-	4,515
Medmerry Park	-	-	-		1,010	-	1,010
Rotary	1,250	-	1,250		1,000	-	1,000
Sands Hotel, Sandown	2,169	-	2,169		1,591	-	1,591
Sporting Bears Motor Club	1,000	-	1,000		-	-	-
TVR Summer Camp	9,659	-	9,659		2,650	-	2,650
Vectis Historical Vehicles Club	2,500	-	2,500		-	-	-
Sponsor Donations under £1,000	5,833	-	5,833		5,290	-	5,290
Total	41,501	-	41,501		22,944	-	22,944
<i>Gifts</i>							
<i>Activities by others</i>							
		-					
Activities by others under £1,000	2,308	-	2,308		423	-	423
Total	2,308	-	2,308		423	-	423
<i>Adopt a puppy & regular donations</i>							
Donations - GA	13,360	-	13,360		12,597	-	12,597
Donations - No GA	2,955	-	2,955		2,289	-	2,289
Total	16,315	-	16,315		14,886	-	14,886

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Donations and Gifts (continued):

	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
<i>Gifts - Giftaid</i>							
D Court	650	-	650		1,304	-	1,304
Other Gifts under £1,000 (GiftAid scheme)	1,249	-	1,249		3,550	-	3,550
<i>Total</i>	1,899	-	1,899		4,854	-	4,854
<i>Gifts - No GiftAid</i>							
A Wright	1,000	-	1,000		-	-	-
Other Gifts under £1,000 (no GiftAid)	3,306	-	3,306		1,250	-	1,250
<i>Total</i>	4,306	-	4,306		1,250	-	1,250
<i>Online Giving</i>							
Facebook	864	-	864		1,897	-	1,897
Online Giving under £1,000	2,229	-	2,229		1,530	-	1,530
<i>Total</i>	3,093	-	3,093		3,427	-	3,427
<i>Total Gifts</i>	27,921	-	27,921		24,840	-	24,840
<i>Collection Pots & Boxes</i>							
<i>Collection Pots</i>							
Collection Boxes under £1,000	7,882	-	7,882		4,129	-	4,129
<i>Total</i>	7,882	-	7,882		4,129	-	4,129
<i>Card boxes GA</i>	203	-	203		128	-	128
Card boxes no GA	427	-	427		159	-	159
<i>Total</i>	630	-	630		287	-	287
Gift Aid donation tax reclaimed	6,802	-	6,802		5,661	-	5,661
Donations & Gifts Total	84,736	-	84,736		57,861	-	57,861

Grants and Legacies:

	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
<i>Legacies & In Memory</i>							
H Drane	60,000	-	60,000		-	-	-
M Bates	-	-	-		10,000	-	10,000
M Butler	38,876	-	38,876		-	-	-
R Brown	-	-	-		120,000	-	120,000
In Memory under £1,000	2,448	-	2,448		1,449	-	1,449
<i>Legacy Total</i>	101,324	-	101,324		131,449	-	131,449

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Grants and Legacies (continued):

	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
<i>Grants</i>							
Baily Thomas Charitable Foundation	4,000	-	4,000		-	-	-
Beaulieu Beaufort Foundation	1,000	-	1,000		-	-	-
Charles Lewis Foundation	-	-	-		-	5,420	5,420
Delphie Lakeman Trust	-	-	-		500	-	500
Derrill Allatt Charitable Foundation	-	-	-		15,000	-	15,000
Grand Order of Lady Ratlings Cup of Kindness	-	3,516	3,516		-	-	-
Herapath Shenton Trust	-	-	-		5,000	-	5,000
Hampshire & Isle of Wight Community Foundation	3,000	-	3,000		-	-	-
Island Roads Foundation	-	8,500	8,500		-	-	-
John Ackroyd Trust	1,500	-	1,500		-	-	-
MJ Camp Charitable Foundation	2,000	-	2,000		-	-	-
Newsquest County Press Grant	3,237	-	3,237		-	-	-
Park Family Charitable Trust	-	2,900	2,900		-	2,500	2,500
Seymour Cole Wills Trust	-	-	-		2,000	-	2,000
St James Place Foundation	-	-	-		2,500	-	2,500
Stan Vidler Memorial Charity	1,000	-	1,000		-	-	-
Westmont School Old Girls	-	-	-		985	-	985
Yorkshire Building Society Charities Trust	-	-	-		-	-	-
Grants under £500	100	961	1,061		-	-	-
<i>General Grants Total</i>	15,837	15,877	31,714		25,985	7,920	33,905
<i>Covid Rescue Grants</i>							
Beaulieu Beaufort Foundation	-	-	-		1,500	-	1,500
Betty Messenger Charitable Foundation	-	-	-		1,000	-	1,000
Childwick Trust	-	-	-		5,000	-	5,000
David Solomon Charitable Foundation	-	-	-		1,000	-	1,000
Douglas Arter Foundation	-	-	-		500	-	500
Gledswood Charitable Foundation	-	-	-		2,000	-	2,000
Misselbrook Trust	-	-	-		2,000	-	2,000
M J Champ Charitable Foundation	-	-	-		2,000	-	2,000
Raleigh Ltd	-	-	-		100	-	100
Royal Society of St George	-	-	-		1,000	-	1,000
WightAid Foundation	-	-	-		500	-	500
<i>Covid Rescue Grants Total</i>	-	-	-		16,600	-	16,600
Grants Total	15,837	15,877	31,714		42,585	7,920	50,505

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

3 FUNDRAISING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
Events Organised by us (see below)	2,030	-	2,030		-	-	-
Events organised by others (see below)	7,507	-	7,507		2,637	-	2,637
Raffles	702	-	702		277	-	277
Own Trained Classes	3,496	-	3,496		2,944	-	2,944
Merchandise	8,543	-	8,543		6,486	-	6,486
Recycling	3,938	-	3,938		3,513	-	3,513
Charity Shop sales (see below)	145,121	-	145,121		106,570	-	106,570
Charity Shop IOW Council Covid Relief	-	-	-		38,504	-	38,504
Total	171,337	-	171,337		160,931	-	160,931

Events and Charity Shops:

	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
<i>Events Organised by us</i>							
Other own events under £1,000	2,030	-	2,030		-	-	-
<i>Total</i>	2,030	-	2,030		-	-	-
<i>Events Organised by others</i>							
Fetes & Fairs	6,837	-	6,837		2,547	-	2,547
Talks & Demos	670	-	670		90	-	90
Others' events under £1,000	-	-	-		-	-	-
<i>Total</i>	7,507	-	7,507		2,637	-	2,637
<i>Charity Shop Sales</i>							
Shanklin Charity Shop Sales	22,948	-	22,948		23,455	-	23,455
Shanklin Auction Charity Shop Sales	65,918	-	65,918		40,486	-	40,486
Newport Charity Shop Sales	55,618	-	55,618		41,973	-	41,973
TC Charity Sales	637	-	637		656	-	656
<i>Total</i>	145,121	-	145,121		106,570	-	106,570
<i>Charity Shop IOW Council Covid Relief</i>							
Shanklin Charity Shop	-	-	-		11,002	-	11,002
Shanklin Auction Charity Shop	-	-	-		11,002	-	11,002
Newport Charity Shop	-	-	-		16,500	-	16,500
TC Charity	-	-	-		-	-	-
<i>Total</i>	-	-	-		38,504	-	38,504

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

4 COSTS OF GENERATING FUNDS

Voluntary Income Generation:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
Fundraising Cost	7	5,822	-	5,822		941	-	941
Training Centre	7	5,516	-	5,516		5,334	-	5,334
Admin Costs	7	11,081	-	11,081		9,189	-	9,189
Total		22,419	-	22,419		15,464	-	15,464

Fundraising Activities:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
Fundraising Costs	7	4,527	-	4,527		47	-	47
Charity Shops	7	144,073	-	144,073		99,752	-	99,752
Charity Van	7	3,243	1,155	4,398		2,797	1,154	3,951
Training Centre	7	5,190	-	5,190		6,109	-	6,109
Admin Costs	7	11,081	-	11,081		6,765	-	6,765
Total		168,114	1,155	169,269		115,470	1,154	116,624

5 CHARITABLE ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
Puppy Acquisition		3,592	4,500	8,092		20,068	-	20,068
Puppy and Dog Food		19,698	3,279	22,977		12,678	-	12,678
Health		25,880	3,278	29,158		20,688	-	20,688
Equipment		2,641	4,240	6,881		7,601	-	7,601
Volunteer Costs		758	-	758		457	-	457
Trainer Costs		72,484	-	72,484		59,713	-	59,713
Recipient Support Costs		14,343	-	14,343		10,927	-	10,927
Training Centre	7	25,190	954	26,144		18,335	16,650	34,985
Admin Costs	7	28,309	-	28,309		31,439	-	31,439
Charity Vans	7	25,192	3,500	28,692		29,724	7,000	36,724
Total		218,087	19,751	237,838		211,630	23,650	235,280

6 GOVERNANCE COSTS

The charity was fortunate to have its Governance activities, e.g. legal advice, accountancy services, trustees' duties, provided at £nil cost during 2012 and 2013.

The only governance costs incurred since 2014 were for the Independent Examiner.

	Unrestricted Funds £	Restricted Funds £	Total 2022 £		Unrestricted Funds £	Restricted Funds £	Total 2021 £
Independent Examiner	1,000	-	1,000		900	-	900
Total	1,000	-	1,000		900	-	900

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

7 SUPPORT COSTS

Support costs not directly attributed to specific headings have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources as set out below.

Admin costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2022 £		Total 2021 £
	£	%	£	%	£	%			
Consumables	6,225	25	6,225	25	12,451	50	24,901		24,234
Fees	258	10	258	10	2,064	80	2,580		1,449
Admin Support	4,598	20	4,598	20	13,794	60	22,990		21,710
Total	11,081		11,081		28,309		50,471		47,393

Training Centre:

In September 2014, the charity took a lease on a hangar at Sandown airport to replace the part-time hired hall and full-time office space. The hangar is referred to as the Training Centre. It provides excellent training and meeting spaces as well as offices for admin and fundraising. The Training Centre costs have been allocated to activities as shown in the table below.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2022 £		Total 2021 £
	£	%	£	%	£	%			
Services	938	15	626	10	4,692	75	6,256		4,799
Lease	4,337	20	4,337	20	13,012	60	21,686		21,204
Equipment	14	5	-	-	269	95	283		904
Maintenance	227	5	227	5	4,091	90	4,545		11,361
Upgrades	-	-	-	-	-	100	-		-
Leasehold Improvements Amortisation					4,080	100	4,080		8,160
Total	5,516		5,190		26,144		36,850		46,428

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Fundraising Costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2022 £		Total 2021 £
	£	%	£	%	£	%			
Consumables	3,004	60	2,003	40	-	-	5,007		938
Equipment	268	50	268	50	-	-	536		50
Fees	111	30	260	70	-	-	371		-
Volunteer Costs	-	-	-	100	-	-	-		-
Fundraising Support	2,439	55	1,996	45	-	-	4,435		-
Total	5,822		4,527		-		10,349		988

Charity Vans:

5 Trainers' vans & 1 Fundraiser' van	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2022 £		Total 2021 £
	£	%	£	%	£	%			
Trainers' Vans									
Depreciation	-	-	-	-	11,278	100	11,278		22,554
Insurance	-	-	-	-	7,195	100	7,195		3,397
Maintenance	-	-	-	-	10,219	100	10,219		10,773
Fundraisers' Van									
Depreciation	-	-	1,155	100	-	-	1,155		1,155
Insurance	-	-	1,199	100	-	-	1,199		678
Maintenance	-	-	2,044	100	-	-	2,044		2,118
Total	-		4,398		28,692		33,090		40,675

Charity Shops:

In May and July 2014, the charity took on the lease of two charity shops, in Sandown and Shanklin respectively. The smaller charity shop in Sandown was closed at the end of 2017 when the full-time volunteer manager retired. The charity shop in Shanklin continued to be run by a volunteer manager until June 2019 when she retired and we took on a paid manager. In June and July 2018, the charity took on two larger charity shops, in Newport and Shanklin. The managers of these shops are paid. All the costs are directly attributed to Fundraising. The cost breakdown is shown below.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2022 £		Total 2021 £
	£	%	£	%	£	%			
Services	-	-	4,987	100	-	-	4,987		3,264
Lease	-	-	21,205	100	-	-	21,205		21,908
Equipment	-	-	5,855	100	-	-	5,855		272
Maintenance	-	-	23,366	100	-	-	23,366		665
Support	-	-	88,660	100	-	-	88,660		73,643
Total	-		144,073		-		144,073		99,752

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

8 FIXED ASSETS

In September 2014 and 2016 the charity purchased two vans for the ability dog trainers with a grant from The Kennel Club and Red Funnel respectively. A third, second-hand van was also purchased in 2016 with charity funds. All the costs are directly attributed to charitable activities. In November 2018 the charity purchased a fourth van specifically for fundraising activities including carrying equipment to fetes and fairs throughout the year and supporting the charity shops with collections and deliveries of furniture. This van was purchased with a grant from the Swire Foundation Trust.

In January 2021 the charity purchased an old Vauxhall van for temporary use by a new trainer. This was sold for the purchase price in July, when two new electric Kangoo vans were purchased, the second was for a second new trainer. One of these electric vans was partly funded by a grant from Island Roads (60%). A legacy from R Brown funded the rest and the second van (non-restricted).

Depreciation rates are calculated to write off the cost of the fixed asset, less its estimated residual value, over its expected useful life. This is based on 50% year on year to relate to the current net book value. The first and second vans were fully depreciated in 2018 and 2020 respectively at five years old. The third van was fully depreciated in 2016, and the fundraiser's van was fully depreciated in 2022. The two new electric vans will be fully depreciated in 2025. The original cost of the vans totalled £97,871, the depreciation to date totalled £86,596 and the resulting net book value was £11,276.

During the financial year ending 31st December 2019, the charity purchased the Freehold shop premises at 104 Regent Street, Shanklin, Isle of Wight for the total of £65,000 which was previously rented by the charity. The property is currently holding its value at £65,000 with zero depreciation.

In addition, in 2019 the charity spent £34,000 upgrading the Training Centre which included the creation of internal rooms for offices and storage, installation of heating for the large training hall, wheelchair access and external escape stairs. As the property is leased, the amortisation has been calculated over five years (50% year on year). The fixed asset value is currently £4,080.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

9 DEBTORS

	Total 2022 £		Total 2021 £
Gift Aid Donations Tax Reclaim	6,515		2,506
Prepayment insurance (ii)	1,354		1,280
Training Centre Lease (i)	5,000		5,000
Shanklin Auction Shop Loan(iii)	45,000		52,500
Other Debtors	120		320
Total	57,989		61,606

Debtors notes:

- (i) Lease for the training centre is paid quarterly in advance on 24th December 2022.
- (ii) Insurances for the Training Centre and Shanklin Auction Charity Shop are paid annually in June, and insurance for Shanklin Charity Shop is paid annually in advance. Other insurances including public liability and for the charity vans are paid from 1st January to 31st December.
- (iii) Loan to Hana Johnson for their purchase of Shanklin Auction Shop is paid twice a year with the first payment made on 2nd January 2019.

10 CREDITORS

	Total 2022 £		Total 2021 £
Governance Costs	1,000		900
Fuel Genie (fuel for the vans)	359		453
Island Vet Care	871		256
Shanklin Auction Shop Lease (i)	2,610		2,610
Redshank – printer supplies	2,286		-
Other Creditors	838		464
Total	7,964		4,683

Creditors notes:

- (i) Lease for Shanklin Auction charity shop is paid twice yearly in arrears with the first payment made on 2nd January 2019.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

10 CREDITORS (CONTINUED)

CONTINGENT LIABILITIES

	Total 2022 £		Total 2021 £
Working Ability Dog Support (i)	160,000		165,000
Health Insurance (ii)	50,000		48,000
Total	210,000		213,000

Contingent liability notes:

- (i) Working Ability Dog Support: The trustees have agreed to reserve a support fund for each working ability dog to cover its costs for the next 5 years at £1,000 per year. At the end of 2022 there are 32 working ability dogs, requiring a reserve of £160,000. There were 33 at the end of 2021.
- (ii) Health Insurance: The trustees have agreed to reserve a fund for each working ability dog and training puppy for any significant costs of veterinary treatment and other health care. This is a form of 'self-insurance'. At the end of 2022 there are 50 dogs and puppies requiring a reserve of £50,000.

At the end of 2022, the cash reserves were £181,894. This is currently less than the preferred contingent liabilities, and is less than 2021.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of £312,275 includes a loan of £45,000 (to Hana Johnson) and restricted assets of £12,000 of which £3,500 is the proportion relating to the net book value of two charity vans and £8,500 is a grant from Island Roads for the installation of blinds and dog kitchen at the Training Centre.

12 MOVEMENT IN FUNDS

Fund	As at 1 st January 2022 £	Movement in Funds		As at 31 st December 2022 £
		Incoming £	Outgoing £	
Unrestricted Funds:				
General Fund	336,661	373,234	409,620	300,275
Restricted Funds:				
Adrian Swire: Fundraisers' Van (Fixed Asset)	1,155	-	1,155	-
Charles Lewis Foundation	5,420	-	5,420	-
Grand Order of Lady Ratlings Cup of Kindness	-	3,516	3,516	-
Island Roads: Trainers Electric Van (Fixed Asset)	7,000	-	3,500	3,500
Island Roads: Blinds & Dog Kitchen	-	8,500	-	8,500
Park Family Charitable Trust	2,500	2,900	5,400	-
Short Breaks: Paws 4 U equipment	-	961	961	-
Yorkshire Building Soc. Charitable Trust: EvacuChair	954	-	954	-
Restricted Total	17,029	15,877	20,906	12,000
Total Funds	353,690	389,111	430,526	312,275

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

13 TRUSTEES EXPENSES AND RELATED PARTY TRANSACTIONS

There were no reimbursements of expenditure made to any trustee during 2022.

14 STAFF COSTS AND AVERAGE NUMBER OF EMPLOYEES

There were no emoluments in excess of £60,000 made during 2022.

The average number of employees for the year was 7 (2021 – 0), all charity shop workers, most of whom are part-time. All other paid personnel including the trainers are part-time, self-employed. The average number of self-employed workers for the year was 10 (2021 – 9).

15 CAPITAL COMMITMENTS

There were no capital commitments during 2022.

16 LEASING AGREEMENTS

The lease of the property Ability Dogs 4 Young People IoW Training Centre, Sandown Airport, Isle of Wight was renewed and extended on the 1st September 2019.

Minimum lease payments under non-cancellable operating leases fall due as follows:

Within one year	£20,000
Between one and five years	£80,000

In more than five years the remaining terms of the lease will be 15 years, the annual rent will be reviewed on the 29th September 2024.

Accounts

ABILITY DOGS 4 YOUNG PEOPLE IOW

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

REGISTERED CHARITY NUMBER: 1154896

FORMERLY REGISTERED CHARITY NUMBER 1148751

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2021

REGISTERED CHARITY NUMBER	1154896 Formerly 1148751
TRUSTEES	C. Court (Chair) C. Jennings (Vice-Chair) D. Yeomans (term completed April 2021) J. Loosemore H. Cooper (stood down January 2021) P Clements S. Attrill S. Davis
PATRON	Charlotte Corney
ADDRESS	3 Howard Close Niton Isle of Wight PO38 2EB
BANKERS	HSBC 30 Union Street, Ryde Isle of Wight, PO33 2LJ & Santander Bridle Road, Bootle L30 4GB
INDEPENDENT EXAMINER	Laura Newnham ACCA, Director A H Cross & Co Limited Chartered Certified Accountants 16 Quay Street Newport Isle of Wight PO30 5BG

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 December 2021. The legal and administrative information set out on page 2 forms part of this report.

Structure and Governance

Ability Dogs 4 Young People IoW is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 5th December 2013 (number 1154896) and is governed by its constitution which was last amended on 31st October 2013. The charity was originally formed in April 2012 and registered with the Charity Commission in August 2012 as a Charitable Association (Ability Dogs 4 Young People, registered charity number 1148751), governed by its constitution which was adopted on 26th May 2012 and amended on 24th August 2012. Ability Dogs 4 Young People IoW is also registered with HMRC as a charity for tax purposes effective from 24th August 2012 (Ref: XT36425). This means that authorised donations are eligible for the Gift Aid scheme.

The charity is run by volunteer Trustees, currently six, who are elected for an initial term and then re-elected accordingly. Additional Trustees who bring relevant expertise to the charity can be asked if they are willing to act. They are selected by the Trustees, and then invited in writing by the Chair. All those listed on page 2 have served during the period from 1 January 2021 to 31 December 2021, with the exception of D Yeomans who was not re-elected in April 2021 at the end of his term, and H Cooper stood down at the beginning of January 2021 when she started a paid role for the charity. None of the Trustees receives any direct benefits from the charity although one is a mother of two recipients with Ability Dogs. They meet formally when necessary, usually twice a year.

The Trustees are responsible for keeping proper accounting records of the charity and also for the preparation of the accounts complying with the relevant standards and regulations. They must also comply with the guidance of the Charity Commission on public benefit when performing their duties and they confirm that they have done this.

Objectives

The charity exists to relieve the needs of young people with disabilities, where they can be assisted by the provision of a suitably trained assistance dog. Training and education are given to the disabled young people (recipients), together with those responsible for the care and welfare of such persons, in the use of such assistance dogs. The charity also aims to provide any other such additional services and facilities for disabled young people as is deemed appropriate.

Aims and Activities

Ability Dogs 4 Young People IoW is a UK charity dedicated to improving the quality of life for young people and children on the Isle of Wight with physical disabilities and/or mental disabilities including cerebral palsy, autism, diabetes and epilepsy. All Ability Dogs are taught task work tailored to their recipient's needs. They are taught to assist and support their disabled recipients with their specific disabilities enabling them to lead fuller and more independent lives.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Summary of 2021

2021 has been an unprecedented year for us all as the Covid-19 global pandemic continued. The whole Charity, staff, volunteers, recipients and Ability Dogs have adapted incredibly well to the constant change, uncertainty and the restrictions to our normal lives and ways of working. We ended the year in a reasonable financial position but are still mindful that 2022 is likely to present ongoing challenges due to the uncertain economic climate and lifting of restrictions.

Throughout the year, our focus has been on supporting our current recipients, placing the Ability Dogs who's training was delayed in 2020 and taking on new Ability Dog puppies to ensure we can move forward in 2022. The restrictions and limitations have increased the isolation, loneliness and worry that many of our recipients experience, and we are pleased that overwhelmingly our Ability Dogs were able to provide companionship, care and mental health support during these difficult times. We placed six Ability Dogs throughout the year despite the restrictions and we took on twelve new puppies for training, twice our usual intake.

We are indebted to our dedicated volunteers who have provided loving homes for all our puppies since lockdown began in March 2020. In 2020 we had to stop all but the most critical face-to-face activities and in 2021 we adapted to socially distanced support. We took care to ensure that the wellbeing of everyone we interact with was safe and followed a changing range of Covid-secure protocols.

We have also focused on our financial security by working hard to keep costs as low as possible and looking for new income streams. We set up an effective mailing list so that we can maintain regular contact with our supporters. We continued to request grants from crisis funds. As our usual income stream from local groups and individuals continues to be impacted by Covid's restrictions, we anticipate that we will need to continue working additionally hard to secure funds in 2022.

We were delighted to have completed the Training Centre upgrades. The additional office space has meant that everyone can work socially distanced. The clean, warm and bright areas has provided an uplift to everyone including the children who come along to meet our Ability Dogs.

2022 is likely to be a very challenging year. Training our Ability Dogs takes over two years from start to finish, and the delay to the process caused by the restrictions on our face-to-face activities and puppy intake will have implications over the coming years.

I would like to extend my thanks to everyone at Ability Dogs 4 Young People, our volunteers and staff, recipients, and all those who support us. I look forward to watching the Charity continue to go from strength to strength.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Ability Dogs

Each Ability Dog is trained individually depending on the specific and varied needs of their recipient. In general, the task work for physically disabled recipients includes helping with practical tasks like picking up items, opening doors, helping dress and undress, crossing the road. For those recipients on the autistic spectrum the main role is to provide companionship and relieve stress, although the task work includes keeping the recipient calm in public places, providing a positive 'flag' so people are aware that the recipient may need extra help and consideration, and may include helping with sleep problems including night terrors. For those recipients who experience epileptic and non-epileptic fits, the task work includes raising the alarm and comforting for the duration, and when possible, alerting the recipient and family of an impending seizure. Similarly, for recipients with diabetes, the task work includes raising the alarm when blood sugar levels change and when possible, alerting the recipient's family. Dogs are placed when they are about two years of age. They start their initial puppy training at eight weeks of age, and start their specific Ability Dog training when they are about eighteen months old.

There are currently five types of Ability Dog:

Ability Dogs are generally jacketed and able to go with their recipients into public places. Recipients, their family and carers (support workers) are all trained to manage an Ability Dog in public and also to look after the dog's welfare. Some Ability Dogs do not have jackets where it is not beneficial for the recipient going into public places. These dogs help at home and out on walks and may be given a jacket if this becomes beneficial at a later date.

Own Trained Ability Dogs are dogs which are owned by families with a disabled member or by a person with a disability and the charity helps them with the training. Some achieve the required standard to gain an assistance dog jacket whilst others remain as helpful pets.

Companion Ability Dogs may be placed with disabled recipients who do not need the full-time support of a jacketed assistance dog.

School Therapy Ability Dogs help in schools and respite care homes for severely disabled young people and children as part of the charity's outreach programme. Some are owned by members of the school or care home. They provide comfort and companionship. They can be petted and loved as well as walked, providing vital and safe interaction with an animal which is often much needed by these young people and children.

Team and Therapy Ability Dogs are usually owned by volunteers. They give demonstrations at talks and fairs to help communicate the work of the charity. Therapy Ability Dogs play a significant role at the weekly 'Paws 4 U' sessions at the Training Centre and assist with the dog phobic desensitisation programmes.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and Performance

Ability Dogs 4 Young People IoW now has thirty-three working Ability Dogs, having placed six during 2021. Two have been working since 2014. Twenty percent of the Ability Dogs are helping young people with cerebral palsy, forty percent are helping with autism and the rest are helping with other disabilities including diabetes. Three have been placed as Companion Ability Dogs including one who is living in a care home with nine long-term residents. In 2019 we trained a diabetic alert Ability Dog, and another who is helping a blind recipient who has autism. No dogs were rehomed as pet dogs in 2021 so the total rehomed remains at ten. However, many of the young dogs have been unsettled with issues around Covid. The older dogs are approaching ten years, so we are looking at training successor Ability Dogs, although these plans have been delayed by Covid.

In 2021, we tried to catch up with some of the delays caused by Covid in 2020 and took on twelve new puppies. We usually take on six a year but in 2020 we only took on two in January and as training takes two years, the lack of new puppies will adversely affect the number of Ability Dogs we place in 2022. We completed the training of the three Ability Dogs who were due for placement during 2020 and we trained and placed three more. One of these is Dougal, an Australian Labradoodle who has been placed as a School Therapy Ability Dog at St Catherine's School, which is a special needs school. In addition, there are three Therapy Ability Dogs and six Team Dogs, all owned by volunteers.

Most of the dogs and puppies owned by the charity are Labradors. We now have five who are non-moulting and can be placed with recipients who are allergic to dogs, or who have a family member with an allergy. Jack is a Standard Poodle we took on in 2018 and placed in 2020. We have placed the two Australian Labradoodles we purchased in January 2020 including Dougal at St Catherine's School. In 2021 we took on two more Labradoodles and a Woodle (Poodle crossed with a Welsh Terrier).

The waiting list continues to grow with over sixty enquiries for Ability Dogs including forty active applications. There are over 700 disabled young people under the age of 24 years living on the Isle of Wight, many more potential recipients than the charity will be able to help in the short-term. Most of the potential recipients are very dependent on others for assistance – usually their parents and other siblings. The charity's specially trained Ability Dogs allow recipients to gain a greater degree of independence and dignity thus increasing confidence and self-esteem. In some cases they will be able to go out with just the assistance of their Ability Dog for the first time. In addition, the Ability Dogs allow parents and siblings greater freedom.

The charity helps people on the Isle of Wight train their own dog to be an Ability Dog. These are called Own Trained Ability Dogs. Initially we helped families with disabled family members up to the age of thirty years. We expanded in June 2016 with the introduction of a separate puppy class specifically to help train these dogs and puppies. In 2019 we opened the doors wider and now help disabled people of any age as part of this programme. There are more than twenty families on the own trained programme with dogs and puppies of different ages and breeds.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Similarly, the number of School Therapy Ability Dogs has expanded, especially for primary schools. These puppies and dogs live with a member of the school's staff and interact with the children at the school. The results are very positive.

Volunteers and Helpers

Ability Dogs 4 Young People IoW is reliant on the hard work and dedication of volunteers on the Island. Volunteers are at the heart of every aspect of the charity's work; its trustees, patron, fundraisers, administrators, puppy parents and assistant puppy parents. The charity is indebted to them all, not only for their hard work but also for their help in keeping the charity's costs to a minimum. Overall 92% of charity hours are covered by the work of volunteers.

In June 2018, the dedication and achievements of our volunteers was recognised with the presentation of the Queen's Award for Voluntary Service. It is the MBE for volunteer groups. The variety of tasks that volunteers undertake was particularly noted.

The biggest group of volunteers is the puppy parents and assistant puppy parents, some of whom have been with the charity from the beginning. Recruiting and keeping puppy parents remains possibly the biggest challenge, since the role is demanding (training a young puppy in your own home for six to twelve months is hard work), however the successful weekly puppy class is proving an excellent vehicle for building comradeship. As more Ability Dogs qualify and are working with their disabled recipients in the community, more people see the benefits and feel moved to help.

Paws 4 U Sessions: We continue to utilise our Training Centre for our popular weekly Paws 4 U sessions. Disabled young people and children on our waiting list, together with their families, come and meet and interact with our Therapy Ability Dogs and our young Ability Dogs in training. We invite small groups of four to six who each come every four weeks or so. Under the close supervision of our Ability Dog Trainers, they can stroke and cuddle the dogs, and can learn to walk them in the training hall. We also encourage interactive games. This benefits the recipients and their families because they can gain early interaction with our dogs, whilst they are on the waiting list (which may be two to four years – a long time for any child to wait). It also means we are able to get to know the family which helps us when we are looking to match the right dog for them.

These sessions were severely impacted by the Covid restrictions. We ran them when we could run them safely, keeping the numbers small and utilised the outside paddock when possible.

Dog Phobia Sessions: Every year we work with a small number of children and young people who are scared of dogs to the point that it is affecting their day to day lives. We introduce them to our Team Ability Dogs in a calm environment, slowly building up their level of interaction. We work one-to-one at their pace. We can also work with them outside where dogs are off lead as this is usually their biggest fear. We have had some good successes.

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Ability Dog Trainers: We have three Ability Dog Trainers and two Puppy Training Supervisors, who all work part-time. The Ability Dog Trainers train the young Ability Dogs to meet the specific needs of their individual recipients. They also train the recipients and their families to work with their Ability Dogs, and provide on-going aftercare support over the working life of the Ability Dogs. The Puppy Training Supervisors run the weekly puppy classes including the Own Trained puppy classes and manage the volunteer puppy parents. They also closely monitor the puppies' progress and work with the puppy parents in their homes and out and about.

Although Covid severely disrupted and delayed all aspects of our training in 2020, we have been able to resume training during 2021.

Training Centre: The Training Centre has continued to be very effective, providing us with a permanently available and very adaptable space for our training, meetings, administration and storage. It provides plenty of inside space for the puppy parents to meet and train the puppies and has areas which can be set up for the specific training of the young Ability Dogs. It provides friendly area for the recipients to meet the trainers, volunteers and dogs, and interact in a safe environment. It provides office space for fundraising and administration. There is also plenty of car parking.

The Training Centre has proved to be extremely useful throughout the Covid pandemic. By utilising the hall and larger rooms we have been able to ensure social distancing restrictions have been followed. We have met some recipients in the car park so they do not need to enter the building – it is not near any roads.

Fundraising and Support

Ability Dogs 4 Young People IoW does not receive any funding from the Government and relies solely on donations to continue its work. The charity is committed to its policy of not charging recipients for its services and covering the costs for every working Ability Dog (food, equipment and health provision). It costs around £34,000 for each Ability Dog throughout its training and working life. The current waiting time for an Ability Dog is one to four years, and as the demand grows, the waiting time could be even longer, which is why it is extremely important that we continue to secure funding.

The Covid-19 crisis hit the charity very hard, and our fundraising income was seriously affected. All fundraising events were cancelled with only a few in 2021, and the charity shops were shut for much of 2020 and part of 2021 and so we received less income from them.

Support on the Island for the charity was generous. Thanks to the generosity of Trusts and Foundations, groups and individuals on the Isle of Wight and the mainland, we were able to continue to support our recipients with their Ability Dogs as well as our Ability Dog puppies in training.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Shops

In 2014 we opened our first two charity shops, one in Sandown and one in Shanklin. These proved to be a cost effective (and green) way to raise funds from donated goods. The larger shop in Shanklin raised more than twice that of the shop in Sandown. They were run entirely by volunteers with a married couple managing both and part-time volunteers assisting. We closed the charity shop in Sandown in December 2017 as we were struggling to find a replacement volunteer manager. In June 2019 the volunteer managers of the Shanklin charity shop retired. At the end of 2019 the shop was put up for sale and the Trustees decided to purchase it and the sale completed at the end of December 2019. The shop is still running successfully now with two paid part-time managers.

In June and July 2018, we opened two large charity shops with capacity to display and sell items of donated furniture as well as books, clothes, toys, ornaments, etc. Both shops, one in Pyle Street, Newport and one in the old Shanklin Auction House (now called Shanklin Auction Shop), are managed by part-time paid managers with the help of volunteers.

Financial Review

For its ninth full year in operation the charity was able to achieve a total income figure of £400,746 which included £50,505 from grants, £160,931 from fundraising activities, £131,449 from legacies and £57,861 from donations and gifts. On our expenditure, we spent £235,280 on our charitable activities including the acquisition, training and support of Ability Dogs with a total expenditure of £368,268. Our net incoming resources amounted to £32,478.

In June and July 2018, we took on two large charity shops to improve our income from donated items including furniture. This included converting the Auction House in Shanklin to a charity shop (change of use), which has been leased to the Charity at a very low rental. As part of this agreement, the charity loaned £75,000 to the new owners which is being repaid over the ten years of the lease. This arrangement has proved to be very cost effective. In December 2019, we purchased the smaller charity shop in Shanklin for £65,000. We will continue to run this as a charity shop, and it provides an on-going fixed asset for the charity.

It is the Charity's aim to hold free reserves, (which are general funds excluding any fixed assets) at a level which at least covers 12 months anticipated expenditure plus a further 4 years of anticipated expenditure for each of its working Ability Dogs. This relatively high level has been set to reflect the ongoing liability to the Charity of providing its Ability Dogs at £nil cost to the recipients over the full working lives of the dogs (estimated at £1,000 per dog, per year). The Trustees also took the decision at the beginning of 2017 to cease paying a company for health insurance cover as the costs were increasing significantly. Instead, the Charity aims to hold free reserves of £1,000 for each dog and puppy. See Note 10.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for the future

During the Covid pandemic the charity has continued to support all its working Ability Dogs and recipients. However in 2020, the charity was not able to acquire new puppies or train the young dogs in training at the same rate as before the pandemic (six a year). As things opened-up in 2021, we tried to catch up by acquiring twelve puppies. The number of new applications increased significantly during 2020 and 2021, perhaps as mental health has raised its profile and people can see the benefits of Ability Dogs. As a result, we hope to be able to continue at this increased rate of puppy acquisition over the next few years, giving us an ambitious target of twelve to fourteen per year.

We also saw a marked increase in the number of Own Trained Ability Dog applications. This has increased the numbers attending the weekly Own Trained classes and those needing training one-to-one. To allow us to cover the training needed, we recruited a Puppy Training Supervisor for Own Trained Ability Dogs at the end of the year. As well as increasing the support we can give to the Own Trained puppies and dogs, this will allow the existing Puppy Training Supervisor to train the increased number of charity puppies.

To help improve our interaction and communication with our recipients, particularly those on the waiting list and those on the Dog Phobia program, we recruited a Recipient Support person in July. She brings experience of communicating with disabled young people and helps with our matching process.

We had hoped to start a new Reaching Out program to help autistic young people who have currently disengaged from society and no longer attend school or leave their homes. However, these plans are on hold.

We also need to consider how we raise funds through 2022 and beyond as the Covid crisis continues and restrictions continue to limit fundraising.



Carol Court
Trustee (Founder) & Chair

26th May 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABILITY DOGS 4 YOUNG PEOPLE

I report on the accounts of Ability Dogs 4 Young People IOW for the year ended 31 December 2021, which are set out pages 12 to 26.

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 156 of the Act, 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 Commissioners. An examination includes a review of the accounting records kept by the Trustees 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.



L L Newnham ACCA
A H Cross & Co Limited
16 Quay Street
Newport
Isle of Wight
PO30 5BG

14 September 2022

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
INCOMING RESOURCES								
Incoming resources from generated funds:								
Voluntary income	2	231,895	7,920	239,815		139,878	76,004	215,882
Fundraising activities	3	160,931	-	160,931		123,793	-	123,793
TOTAL INCOMING RESOURCES		392,826	7,920	400,746		263,671	76,004	339,675
RESOURCES EXPENDED								
Costs of generating funds:								
Voluntary income generation	4	15,464	-	15,464		9,629	1,988	11,617
Fundraising activities		115,470	1,154	116,624		68,642	4,297	72,939
Charitable activities	5	211,630	23,650	235,280		155,358	62,168	217,526
Governance costs	6	900	-	900		900	-	900
TOTAL RESOURCES EXPENDED		343,464	24,804	368,268		234,529	68,453	302,982
NET INCOMING RESOURCES	8	49,362	(16,884)	32,478		29,142	7,551	36,693
RECONCILIATION OF FUNDS								
Total funds brought forward		287,299	33,913	321,212		258,157	26,362	284,519
Total funds carried forward	12	336,661	17,029	353,690		287,299	33,913	321,212

The notes on pages 14 to 26 form part of these accounts.

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
FIXED ASSETS								
Shanklin Charity Shop	8	65,000	-	65,000		65,000	-	65,000
Charity Van	8	15,553	8,155	23,708		-	2,309	2,309
Leasehold Improvements	8	8,160	-	8,160		16,320	-	16,320
		88,713	8,155	96,868		81,320	2,309	83,629
CURRENT ASSETS								
Debtors	9	9,106	-	9,106		11,431	-	11,431
Auction Shop Loan		52,500	-	52,500		60,000	-	60,000
Cash at bank in hand		191,025	8,874	199,899		139,771	31,604	171,375
		252,631	8,874	261,505		211,202	31,604	242,806
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR								
	10	(4,683)	-	(4,683)		(5,223)	-	(5,223)
NET CURRENT ASSETS		247,948	8,874	256,822		205,979	31,604	237,583
NET ASSETS	11	336,661	17,029	353,690		287,299	33,913	321,212
REPRESENTED BY: Funds	12	336,661	17,029	353,690		287,299	33,913	321,212

The notes on pages 14 to 26 form part of these accounts.

Signed on behalf of the Trustees

Carol Court

Carol Court

Trustee

Date 13th September 2022

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b) Fund Accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other specific purposes. Restricted funds are funds which have specific restrictions related to them as to their use.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. Where incoming resources have related expenditure (as with fundraising or grant income) the incoming resources and related expenditure are reported gross.

d) Grants

Grants received are credited to incoming resources once any related goods or services are expended or delivered. Any grants received but where the related goods or services have not yet been expended or delivered are classified as Deferred Income.

e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All the expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a particular category. Where costs relate to support costs that cannot be directly attributed to particular headings they have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources. Costs of generating voluntary income are those costs incurred in seeking voluntary contributions. Fundraising activities costs are those costs associated with the carrying out of the various fundraising events held by or for the charity. Governance costs are those incurred in connection with compliance with constitutional and statutory requirements of the charity.

f) Tangible fixed assets and depreciation

All fixed assets costing more than £1,000 are included at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their estimated useful economic lives.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

2 VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
Donations and Gifts	57,861	-	57,861		55,535	-	55,535
Legacies	131,449	-	131,449		38,068	-	38,068
Grants	42,585	7,920	50,505		46,275	76,004	122,279
Total	231,895	7,920	239,815		139,878	76,004	215,882

Donations and Gifts:

	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
<i>Sponsors</i>							
Cooperative Landguard Road, Shanklin	-	-	-		3,084	-	3,084
East Cowes Ladies Group	-	-	-		2,078	-	2,078
Fidelity Investment Group	6,888	-	6,888		1,349	-	1,349
Masons	4,515	-	4,515		4,823	-	4,823
Medmerry Park	1,010	-	1,010		-	-	-
Rotary	1,000	-	1,000		1,760	-	1,760
Sands Hotel, Sandown	1,591	-	1,591		571	-	571
TVR Summer Camp	2,650	-	2,650		1,400	-	1,400
White Stuff Foundation (Cowes)	-	-	-		1,084	-	1,084
Sponsor Donations under £1,000	5,290	-	5,290		6,169	-	6,169
Total	22,944	-	22,944		22,318	-	22,318
<i>Gifts</i>							
<i>Activities by others</i>							
Harry & Sammy Sussman Sponsored Jump	-	-	-		1,205	-	1,205
Activities by others under £1,000	423	-	423		778	-	778
Total	423	-	423		1,983	-	1,983
<i>Adopt a puppy & regular donations</i>							
Donations - GA	12,597	-	12,597		5,653	-	5,653
Donations - No GA	2,289	-	2,289		1,867	-	1,867
Total	14,886	-	14,886		7,520	-	7,520

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Donations and Gifts (continued):

	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
<i>Gifts - Giftaid</i>							
D Court	1,304	-	1,304		1,668	-	1,668
Other Gifts under £1,000	3,550	-	3,550		6,189	-	6,189
<i>Total</i>	4,854	-	4,854		7,857	-	7,857
<i>Gifts - No GiftAid</i>							
Other Gifts under £1,000	1,250	-	1,250		1,774	-	1,774
<i>Total</i>	1,250	-	1,250		1,774	-	1,774
<i>Online Giving</i>							
Facebook	1,897	-	1,897		1,479	-	1,479
Online Giving under £1,000	1,530	-	1,530		2,727	-	2,727
<i>Total</i>	3,427	-	3,427		4,206	-	4,206
<i>Total Gifts</i>	24,840	-	24,840		23,340	-	23,340
<i>Collection Pots & Boxes</i>							
<i>Collection Pots</i>							
Collection Boxes under £1,000	4,129	-	4,129		3,888	-	3,888
<i>Total</i>	4,129	-	4,129		3,888	-	3,888
<i>Card boxes GA</i>	128	-	128		395	-	395
Card boxes no GA	159	-	159		598	-	598
<i>Total</i>	287	-	287		993	-	993
Gift Aid donation tax reclaimed	5,661	-	5,661		4,996	-	4,996
Donations & Gifts Total	57,861	-	57,861		55,535	-	55,535

Grants and Legacies:

	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
<i>Legacies & In Memory</i>							
A Greig	-	-	-		29,776	-	29,776
E Peace	500	-	500		-	-	-
M Bates	10,000	-	10,000		-	-	-
R Brown	120,000	-	120,000		5,000	-	5,000
P Murphy – In Memory	215	-	215		1,889	-	1,889
In Memory under £1,000	734	-	734		1,403	-	1,403
<i>Legacy Total</i>	131,449	-	131,449		38,068	-	38,068

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Grants and Legacies (continued):

	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
<i>Grants</i>							
Adrian Swires Charitable Trust	-	-	-		-	25,050	25,050
Charles Lewis Foundation	-	5,420	5,420		-	-	-
Delphie Lakeman Trust	500	-	500		250	-	250
Derrill Allatt Charitable Foundation	15,000	-	15,000		-	-	-
GKN	-	-	-		-	1,000	1,000
Herapath Shenton Trust	5,000	-	5,000		5,000	-	5,000
Island Roads Foundation	-	-	-		-	14,000	14,000
Park Family Charitable Trust	-	2,500	2,500		5,000	-	5,000
Screwfix Foundation	-	-	-		-	5,000	5,000
Seymour Cole Wills Trust	2,000	-	2,000		-	-	-
St James Place Foundation	2,500	-	2,500		-	-	-
TK Maxx & Homesense Foundation	-	-	-		2,000	-	2,000
Westmont School Old Girls	985	-	985		-	-	-
Wolfson	-	-	-		-	30,000	30,000
Yorkshire Building Society Charities Trust	-	-	-		-	954	954
Grants under £500	-	-	-		500	-	500
<i>General Grants Total</i>	25,985	7,920	33,905		12,750	76,004	88,754
<i>Covid Rescue Grants</i>							
Beaulieu Beaufort Foundation	1,500	-	1,500		1,500	-	1,500
Betty Messenger Charitable Foundation	1,000	-	1,000		2,000	-	2,000
Bexhill Tennis Club	-	-	-		25	-	25
Childwick Trust	5,000	-	5,000		-	-	-
David Solomon Charitable Foundation	1,000	-	1,000		-	-	-
Douglas Arter Foundation	500	-	500		500	-	500
Edward Gostling Foundation	-	-	-		5,000	-	5,000
Gledswood Charitable Foundation	2,000	-	2,000		-	-	-
High Sheriff/WightAid	-	-	-		500	-	500
John Ackroyd Charitable Trust	-	-	-		2,500	-	2,500
Lynn Foundation	-	-	-		500	-	500
Misselbrook Trust	2,000	-	2,000		-	-	-
M J Champ Charitable Foundation	2,000	-	2,000		2,000	-	2,000
National Lottery	-	-	-		10,000	-	10,000
Neighbourly - M & S	-	-	-		400	-	400
Raleigh Ltd	100	-	100		300	-	300
Rosenbaum Charitable Trust	-	-	-		400	-	400
Royal Society of St George	1,000	-	1,000		500	-	500
Stan Vidler Memorial Trust	-	-	-		400	-	400
Truemark Trust	-	-	-		6,000	-	6,000
Yusef Foundation	-	-	-		1,000	-	1,000
WightAid Foundation	500	-	500		-	-	-
<i>Covid Rescue Grants Total</i>	16,600	-	16,600		33,525	-	33,525
Grants Total	42,585	7,920	50,505		46,275	76,004	122,279

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

3 FUNDRAISING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
Events Organised by us (see below)	-	-	-		380	-	380
Events organised by others (see below)	2,637	-	2,637		249	-	249
Raffles	277	-	277		-	-	-
Own Trained Classes	2,944	-	2,944		1,590	-	1,590
Merchandise	6,486	-	6,486		5,189	-	5,189
Recycling	3,513	-	3,513		2,938	-	2,938
Charity Shop sales (see below)	106,570	-	106,570		63,779	-	63,779
Charity Shop IOW Council Covid Relief	38,504	-	38,504		49,668	-	49,668
Total	160,931	-	160,931		123,793	-	123,793

Events and Charity Shops:

	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
<i>Events Organised by us</i>							
Other own events under £1,000	-	-	-		380	-	380
Total	-	-	-		380	-	380
<i>Events Organised by others</i>							
Fetes & Fairs	2,547	-	2,547		38	-	38
Talks & Demos	90	-	90		211	-	211
Others' events under £1,000	-	-	-		-	-	-
Total	2,637	-	2,637		249	-	249
<i>Charity Shop Sales</i>							
Shanklin Charity Shop Sales	23,455	-	23,455		11,494	-	11,494
Shanklin Auction Charity Shop Sales	40,486	-	40,486		25,699	-	25,699
Newport Charity Shop Sales	41,973	-	41,973		26,393	-	26,393
TC Charity Sales	656	-	656		193	-	193
Total	106,570	-	106,570		63,779	-	63,779
<i>Charity Shop IOW Council Covid Relief</i>							
Shanklin Charity Shop	11,002	-	11,002		11,334	-	11,334
Shanklin Auction Charity Shop	11,002	-	11,002		11,334	-	11,334
Newport Charity Shop	16,500	-	16,500		27,000	-	27,000
TC Charity	-	-	-		-	-	-
Total	38,504	-	38,504		49,668	-	49,668

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

4 COSTS OF GENERATING FUNDS

Voluntary Income Generation:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
Fundraising Cost	7	941	-	941		3,413	-	3,413
Training Centre	7	5,334	-	5,334		4,965	1,988	6,953
Admin Costs	7	9,189	-	9,189		1,251	-	1,251
Total		15,464	-	15,464		9,629	1,988	11,617

Fundraising Activities:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
Fundraising Costs	7	47	-	47		134	-	134
Charity Shops	7	99,752	-	99,752		62,363	-	62,363
Charity Van	7	2,797	1,154	3,951		1,397	2,309	3,706
Training Centre	7	6,109	-	6,109		4,216	1,988	6,204
Admin Costs	7	6,765	-	6,765		532	-	532
Total		115,470	1,154	116,624		68,642	4,297	72,939

5 CHARITABLE ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
Puppy Acquisition		20,068	-	20,068		7,417	-	7,417
Puppy and Dog Food		12,678	-	12,678		11,442	-	11,442
Health		20,688	-	20,688		15,831	-	15,831
Equipment		7,601	-	7,601		9,826	-	9,826
Volunteer Costs		457	-	457		106	-	106
Trainer Costs		59,713	-	59,713		29,836	-	29,836
Recipient Support Costs		10,927	-	10,927		4,186	-	4,186
Training Centre	7	18,335	16,650	34,985		51,739	61,424	113,163
Admin Costs	7	31,439	-	31,439		20,784	-	20,784
Charity Vans	7	29,724	7,000	36,724		4,191	744	4,935
Total		211,630	23,650	235,280		155,358	62,168	217,526

6 GOVERNANCE COSTS

The charity was fortunate to have its Governance activities, e.g. legal advice, accountancy services, trustees' duties, provided at £nil cost during 2012 and 2013.

The only governance costs incurred since 2014 were for the Independent Examiner.

	Unrestricted Funds £	Restricted Funds £	Total 2021 £		Unrestricted Funds £	Restricted Funds £	Total 2020 £
Independent Examiner	900	-	900		900	-	900
Total	900	-	900		900	-	900

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

7 SUPPORT COSTS

Support costs not directly attributed to specific headings have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with use of the resources as set out below.

Admin costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2021 £		Total 2020 £
	£	%	£	%	£	%			
Consumables	4,847	20	2,423	10	16,964	70	24,234		7,193
Fees	-	-	-	-	1,449	100	1,449		4,744
Admin Support	4,342	20	4,342	20	13,026	60	21,710		10,630
Total	9,189		6,765		31,439		47,393		22,567

Training Centre:

In September 2014, the charity took a lease on a hangar at Sandown airport to replace the part-time hired hall and full-time office space. The hangar is referred to as the Training Centre. It provides excellent training and meeting spaces as well as offices for admin and fundraising. The Training Centre costs have been allocated to activities as shown in the table below.

Note: Due to Covid the allocation changed as there was very limited fundraising.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2021 £		Total 2020 £
	£	%	£	%	£	%			
Services	480	10	240	5	4,079	85	4,799		5,087
Lease	4,241	20	5,301	25	11,662	55	21,204		15,848
Equipment	45	5	-	-	859	95	904		30,814
Maintenance	568	5	568	5	10,225	90	11,361		39,757
Upgrades	-	-	-	-	-	-	-		18,494
Leasehold Improvements Amortisation					8,160	100	8,160		16,320
Total	5,334		6,109		34,985		46,428		126,320

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Fundraising Costs:

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2021 £		Total 2020 £
	£	%	£	%	£	%			
Consumables	891	95	47	5	-	-	938		137
Equipment	50	100	-	-	-	-	50		840
Fees	-	-	-	-	-	-	-		20
Volunteer Costs	-	-	-	-	-	-	-		-
Fundraising Support	-	-	-	-	-	-	-		2,550
Total	941		47		-		988		3,547

Charity Vans:

See note 8	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2021 £		Total 2020 £
	£	%	£	%	£	%			
Trainers' Vans									
Depreciation	-	-	-	-	22,554	100	22,554		744
Insurance	-	-	-	-	3,397	100	3,397		791
Maintenance	-	-	-	-	10,773	100	10,773		3,400
Fundraisers' Van									
Depreciation	-	-	1,155	100	-	-	1,155		2,309
Insurance	-	-	678	100	-	-	678		264
Maintenance	-	-	2,118	100	-	-	2,118		1,133
Total	-		3,951		36,724		40,675		8,641

Charity Shops:

In May and July 2014, the charity took on the lease of two charity shops, in Sandown and Shanklin respectively. The smaller charity shop in Sandown was closed at the end of 2017 when the full-time volunteer manager retired. The charity shop in Shanklin continued to be run by a volunteer manager until June 2019 when she retired and we took on a paid manager. In June and July 2018, the charity took on two larger charity shops, in Newport and Shanklin. The managers of these shops are paid. All the costs are directly attributed to Fundraising. The cost breakdown is shown below.

	Voluntary Income Generation		Fundraising		Charitable Activities		Total 2021 £		Total 2020 £
	£	%	£	%	£	%			
Services	-	-	3,264	100	-	-	3,264		2,073
Lease	-	-	21,908	100	-	-	21,908		17,618
Equipment	-	-	272	100	-	-	272		1,348
Maintenance	-	-	665	100	-	-	665		8,102
Support	-	-	73,643	100	-	-	73,643		33,222
Total	-		99,752		-		99,752		62,363

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8 FIXED ASSETS

In September 2014 and 2016 the charity purchased two vans for the ability dog trainers with a grant from The Kennel Club and Red Funnel respectively. A third, second-hand van was also purchased in 2016 with charity funds. All the costs are directly attributed to charitable activities. In November 2018 the charity purchased a fourth van specifically for fundraising activities including carrying equipment to fetes and fairs throughout the year and supporting the charity shops with collections and deliveries of furniture. This van was purchased with a grant from the Swire Foundation Trust.

In January 2021 the charity purchased an old Vauxhall van for temporary use by a new trainer. This was sold for the purchase price in July, when two new electric Kangoo vans were purchased, the second was for a second new trainer. One of these electric vans was partly funded by a grant from Island Roads (60%). A legacy from R Brown funded the rest and the second van (non-restricted).

Depreciation rates are calculated to write off the cost of the fixed asset, less its estimated residual value, over its expected useful life. This is based on 50% year on year to relate to the current net book value. The first and second vans were fully depreciated in 2018 and 2020 respectively at five years old. The third van was fully depreciated in 2016. The fundraiser's van will be fully depreciated in 2022, and the two new electric vans in 2025. The original cost of the vans totalled £97,871, the depreciation to date totalled £74,163 and the resulting net book value was £23,708.

During the financial year ending 31st December 2019, the charity purchased the Freehold shop premises at 104 Regent Street, Shanklin, Isle of Wight for the total of £65,000 which was previously rented by the charity. The property is currently holding its value at £65,000 with zero depreciation.

In addition, in 2019 the charity spent £34,000 upgrading the Training Centre which included the creation of internal rooms for offices and storage, installation of heating for the large training hall, wheelchair access and external escape stairs. As the property is leased, the amortisation has been calculated over five years (50% year on year). The fixed asset value is currently £8,160.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

9 DEBTORS

	Total 2021 £		Total 2020 £
Gift Aid Donations Tax Reclaim	2,506		4,232
Prepayment insurance (ii)	1,280		865
Lease rental for Training Centre (i)	5,000		5,000
IOW Council Covid Relief - Shanklin Shop	-		1,334
Loan – Shanklin Auction Shop (iii)	52,500		60,000
Other Debtors	320		-
Total	61,606		71,431

Debtors notes:

- (i) Lease for the training centre is paid quarterly in advance on 24th December 2020.
- (ii) Insurances for the Training Centre and Shanklin Auction Charity Shop are paid annually in June, and insurance for Shanklin Charity Shop is paid annually in advance. Other insurances including public liability and for the charity vans are paid from 1st January to 31st December.
- (iii) Loan to Hana Johnson for their purchase of Shanklin Auction Shop is paid twice a year with the first payment made on 2nd January 2019.

10 CREDITORS

	Total 2021 £		Total 2020 £
Governance Costs	900		900
Fuel Genie (fuel for the vans)	453		-
Island Vet Care	256		946
Lease accrual – Shanklin Auction Shop (i)	2,610		2,610
Other Creditors	464		767
Total	4,683		5,223

Creditors notes:

- (i) Lease for Shanklin Auction charity shop is paid twice yearly in arrears with the first payment made on 2nd January 2019.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

10 CREDITORS (CONTINUED)

CONTINGENT LIABILITIES

	Total 2021 £		Total 2020 £
Working Ability Dog Support (i)	165,000		135,000
Health Insurance (ii)	48,000		37,000
Total	213,000		172,000

Contingent liability notes:

- (i) Working Ability Dog Support: The trustees have agreed to reserve a support fund for each working ability dog to cover its costs for the next 5 years at £1,000 per year. At the end of 2021 there are 33 working ability dogs, requiring a reserve of £165,000. There were 27 at the end of 2020.
- (ii) Health Insurance: The trustees have agreed to reserve a fund for each working ability dog and training puppy for any significant costs of veterinary treatment and other health care. This is a form of 'self-insurance'. At the end of 2021 there are 48 dogs and puppies requiring a reserve of £48,000.

At the end of 2021, the cash reserves were £199,899. This is currently less than the preferred contingent liabilities, but still provides a limited buffer.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The net assets of £353,690 includes a loan of £52,500 (to Hana Johnson) and restricted assets of £17,029 of which £8,155 is the proportion relating to the net book value of two charity vans, £954 is for the purchase of an EvacuChair in 2022, and £7,920 is for the purchase and training of two Ability Dog puppies in 2022.

12 MOVEMENT IN FUNDS

Fund	As at 1 st January 2021 £	Movement in Funds		As at 31 st December 2021 £
		Incoming £	Outgoing £	
Unrestricted Funds:				
General Fund	287,299	392,826	343,464	336,661
Restricted Funds:				
Adrian Swire: Fundraisers' Van (Fixed Asset)	2,309	-	1,154	1,155
Island Roads: Trainers Electric Van (Fixed Asset)	14,000	-	7,000	7,000
Adrian Swire: Heating & Flooring	10,650	-	10,650	-
GKN: Flooring	1,000	-	1,000	-
Screwfix Foundation: Flooring	5,000	-	5,000	-
Yorkshire Building Soc: Charitable Trust: EvacuChair	954	-	-	954
Charles Lewis Foundation: Ability Dog Puppy	-	5,420	-	5,420
Park Family Charitable Trust	-	2,500	-	2,500
Restricted Total	33,913	7,920	24,804	17,029
Total Funds	321,212	400,746	368,268	353,690

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

13 TRUSTEES EXPENSES AND RELATED PARTY TRANSACTIONS

There were no reimbursements of expenditure made to any trustee during 2021.

14 STAFF COSTS AND AVERAGE NUMBER OF EMPLOYEES

There were no emoluments in excess of £60,000 made during 2021.

The average number of employees for the year was 0 (2020 – 0). All paid personnel are self-employed. The average number of self-employed workers for the year was 9 (2020 – 9). However, Covid disrupted working hours significantly.

15 CAPITAL COMMITMENTS

There were no capital commitments during 2021.

16 LEASING AGREEMENTS

The lease of the property Ability Dogs 4 Young People IoW Training Centre, Sandown Airport, Isle of Wight was renewed and extended on the 1st September 2019.

Minimum lease payments under non-cancellable operating leases fall due as follows:

Within one year	£20,000
Between one and five years	£80,000

In more than five years the remaining terms of the lease will be 15 years, the annual rent will be reviewed on the 29th September 2024.