

**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**

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## **CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2021**

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<b>REGISTERED CHARITY NUMBER</b>	1154896 Formerly 1148751
<b>TRUSTEES</b>	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
<b>PATRON</b>	Charlotte Corney
<b>ADDRESS</b>	3 Howard Close Niton Isle of Wight PO38 2EB
<b>BANKERS</b>	HSBC 30 Union Street, Ryde Isle of Wight, PO33 2LJ & Santander Bridle Road, Bootle L30 4GB
<b>INDEPENDENT EXAMINER</b>	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**

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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 5<sup>th</sup> December 2013 (number 1154896) and is governed by its constitution which was last amended on 31<sup>st</sup> 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 26<sup>th</sup> May 2012 and amended on 24<sup>th</sup> August 2012. Ability Dogs 4 Young People IoW is also registered with HMRC as a charity for tax purposes effective from 24<sup>th</sup> 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**

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### **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

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#### 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**

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### **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

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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

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**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**

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### **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

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### 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

26<sup>th</sup> May 2022

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

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

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

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

Signed on behalf of the Trustees

*Carol Court*

Carol Court

Trustee

Date 13<sup>th</sup> September 2022

# NOTES TO THE ACCOUNTS

## FOR THE YEAR ENDED 31 DECEMBER 2021

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

#### Grants and Legacies:

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

## 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>	<b>25,985</b>	<b>7,920</b>	<b>33,905</b>		<b>12,750</b>	<b>76,004</b>	<b>88,754</b>
<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>	<b>16,600</b>	<b>-</b>	<b>16,600</b>		<b>33,525</b>	<b>-</b>	<b>33,525</b>
<b>Grants Total</b>	<b>42,585</b>	<b>7,920</b>	<b>50,505</b>		<b>46,275</b>	<b>76,004</b>	<b>122,279</b>

# 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
<b>Total</b>	<b>160,931</b>	<b>-</b>	<b>160,931</b>		<b>123,793</b>	<b>-</b>	<b>123,793</b>

### 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
<i>Total</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>380</i>	<i>-</i>	<i>380</i>
<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	-	-	-		-	-	-
<i>Total</i>	<i>2,637</i>	<i>-</i>	<i>2,637</i>		<i>249</i>	<i>-</i>	<i>249</i>
<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
<i>Total</i>	<i>106,570</i>	<i>-</i>	<i>106,570</i>		<i>63,779</i>	<i>-</i>	<i>63,779</i>
<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	-	-	-		-	-	-
<i>Total</i>	<i>38,504</i>	<i>-</i>	<i>38,504</i>		<i>49,668</i>	<i>-</i>	<i>49,668</i>

# 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

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#### 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 31<sup>st</sup> 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

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### 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 24<sup>th</sup> 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 1<sup>st</sup> January to 31<sup>st</sup> December.
- (iii) Loan to Hana Johnson for their purchase of Shanklin Auction Shop is paid twice a year with the first payment made on 2<sup>nd</sup> 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 2<sup>nd</sup> January 2019.



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### **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 1<sup>st</sup> 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 29<sup>th</sup> September 2024.