

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

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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
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16 Quay Street
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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		-	-	-
Total	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	-	-	-		-	-	-
Total	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
Total	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	-	-	-		-	-	-
Total	-	-	-		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.