

ABILITY DOGS 4 YOUNG PEOPLE IOW

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

REGISTERED CHARITY NUMBER: 1154896

FORMERLY REGISTERED CHARITY NUMBER 1148751

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CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

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

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Structure and Governance

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

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

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

Objectives

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

Aims and Activities

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

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Summary of 2023

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

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

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

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

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

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Ability Dogs

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

There are currently five types of Ability Dog:

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

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

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

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

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

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and Performance

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

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

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

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

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

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

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Volunteers and Helpers

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

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

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

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

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

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

Fundraising and Support

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

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

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

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Shops

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

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

Financial Review

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

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

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

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for the future

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

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

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

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

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



Carol Court
Trustee (Founder) & Chair

10th October 2024

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

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

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 156 of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



L L Newnham ACCA
A H Cross & Co Limited
16 Quay Street
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PO30 5BG

18 October 2024

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

BALANCE SHEET

AS AT 31 DECEMBER 2023

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

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

Signed on behalf of the Trustees

Carol Court

Carol Court

Trustee

Date 10th October 2024

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

a) Accounting convention

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

b) Fund Accounting

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

c) Incoming resources

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

d) Grants

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

e) Resources expended

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

f) Tangible fixed assets and depreciation

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

2 VOLUNTARY INCOME

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

Donations and Gifts:

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Donations and Gifts (continued):

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

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Grants and Legacies:

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

3 FUNDRAISING ACTIVITIES

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

Events and Charity Shops:

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

4 COSTS OF GENERATING FUNDS

Voluntary Income Generation:

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

Fundraising Activities:

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

5 CHARITABLE ACTIVITIES

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

6 GOVERNANCE COSTS

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

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

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

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

7 SUPPORT COSTS

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

Admin costs:

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

Training Centre:

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Fundraising Costs:

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

Charity Vans:

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

Charity Shops:

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

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

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8 FIXED ASSETS

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

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

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

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

9 DEBTORS

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

Debtors notes:

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

10 CREDITORS

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

Creditors notes:

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

10 CREDITORS (CONTINUED)

CONTINGENT LIABILITIES

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

Contingent liability notes:

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

12 MOVEMENT IN FUNDS

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

13 TRUSTEES EXPENSES AND RELATED PARTY TRANSACTIONS

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

14 STAFF COSTS AND AVERAGE NUMBER OF EMPLOYEES

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

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

15 CAPITAL COMMITMENTS

There were no capital commitments during 2023.

16 LEASING AGREEMENTS

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

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

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

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