

**ABILITY DOGS 4 YOUNG PEOPLE IOW**

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

**REGISTERED CHARITY NUMBER: 1154896**

**FORMERLY REGISTERED CHARITY NUMBER 1148751**

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## **CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2024**

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

# **TRUSTEES REPORT**

## **FOR THE YEAR ENDED 31 DECEMBER 2024**

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

### **Structure and Governance**

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

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

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

### **Objectives**

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

### **Aims and Activities**

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

# **TRUSTEES REPORT**

## **FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Summary of 2024**

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

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

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

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

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

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

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Ability Dogs

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

There are currently four types of Ability Dog:

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

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

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

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

## **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Achievements and Performance**

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

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

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

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

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

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

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

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Volunteers and Helpers

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

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

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

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

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

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

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



## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

#### **Fundraising and Support**

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

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

#### **Charity Shops**

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

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

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

# TRUSTEES REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2024

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### Financial Review

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

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

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

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

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Plans for the future

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

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

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

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

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



Carol Court  
Trustee (Founder) & Chair

21<sup>st</sup> March 2025

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

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

## **Respective Responsibilities of Trustees and Examiner**

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

## **Basis of Independent Examiner's Report**

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

## **Independent Examiner's Statement**

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

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

*Laura Saunders*

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

25 March 2025

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

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

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

## BALANCE SHEET

### AS AT 31 DECEMBER 2024

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

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

Signed on behalf of the Trustees

*Carol Court*

Carol Court

Trustee

11<sup>th</sup> March 2025

# NOTES TO THE ACCOUNTS

## FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 ACCOUNTING POLICIES

#### a) Accounting convention

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

#### b) Fund Accounting

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

#### c) Incoming resources

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

#### d) Grants

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

#### e) Resources expended

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

#### f) Tangible fixed assets and depreciation

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 2 VOLUNTARY INCOME

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

#### Donations and Gifts:

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



## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### Donations and Gifts (continued):

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

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### Grants and Legacies:

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 FUNDRAISING ACTIVITIES

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

#### Events and Charity Shops:

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

# NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

## 4 COSTS OF GENERATING FUNDS

### Voluntary Income Generation:

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

### Fundraising Activities:

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

## 5 CHARITABLE ACTIVITIES

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

## 6 GOVERNANCE COSTS

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

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

	Unrestricted Funds £	Restricted Funds £	Total 2024 £		Unrestricted Funds £	Restricted Funds £	Total 2023 £
Independent Examiner	1,000	-	1,000		1,000	-	1,000
<b>Total</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>		<b>1,000</b>	<b>-</b>	<b>1,000</b>

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 7 SUPPORT COSTS

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

##### *Admin costs:*

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

##### *Training Centre:*

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

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

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### *Fundraising Costs:*

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

#### *Charity Vans:*

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

#### *Charity Shops:*

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

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

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 8 FIXED ASSETS

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

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

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

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

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 DEBTORS

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

#### Debtors notes:

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

### 10 CREDITORS

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

#### Creditors notes:

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



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 10 CREDITORS (CONTINUED)

#### CONTINGENT LIABILITIES

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

Contingent liability notes:

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

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

### 12 MOVEMENT IN FUNDS

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 13 TRUSTEES EXPENSES AND RELATED PARTY TRANSACTIONS

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

### 14 STAFF COSTS AND AVERAGE NUMBER OF EMPLOYEES

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

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

### 15 CAPITAL COMMITMENTS

There were no capital commitments during 2024.

### 16 LEASING AGREEMENTS

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

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

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

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