

**ABILITY DOGS 4 YOUNG PEOPLE IOW**

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

**REGISTERED CHARITY NUMBER: 1154896**

**FORMERLY REGISTERED CHARITY NUMBER 1148751**

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## **CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025**

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<b>REGISTERED CHARITY NUMBER</b>	1154896 Formerly 1148751
<b>TRUSTEES</b>	C. Court (Chair) C. Jennings J. Loosemore K. Bennett 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 10 Pyle Street Newport Isle of Wight PO30 1JW

# **TRUSTEES REPORT**

## **FOR THE YEAR ENDED 31 DECEMBER 2025**

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

### **Structure and Governance**

Ability Dogs 4 Young People IoW is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 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 seven, who are elected for a term of three years and then re-elected appropriately. Additional Trustees who bring relevant expertise to the charity can be asked if they are willing to act. They are selected by the Trustees, and then invited in writing by the Chair. All those listed on page 2 have served during the period from 1 January 2025 to 31 December 2025, with the exception of K Bennett who was elected in June 2025 and one Trustee was re-elected in April 2025. None of the Trustees receive any direct benefits from the charity although one is a mother of a recipient with an Ability Dog. They meet formally when necessary, usually twice a year.

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

### **Objectives**

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

### **Aims and Activities**

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

## **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

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### **Summary of 2025**

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

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

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

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

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

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

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2025

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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 2025**

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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 they are alerting for diabetes and seizures. Others are helping with other often complex disabilities, including helping with sight disabilities where recipients have multiple disabilities. Many of our Ability Dogs are helping to break the cycle of self-harm and reducing the resulting hospital intervention.

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

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

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

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

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

# TRUSTEES REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2025

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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, 90% of charity hours are covered by the work of volunteers.

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

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

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

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

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

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



## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2025**

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

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

#### **Fundraising and Support**

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

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

#### **Charity Shops**

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

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

# TRUSTEES REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2025

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### Financial Review

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

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

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

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

## TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

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### Plans for the future

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

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

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

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

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



Carol Court  
Trustee (Founder) & Chair

Date: 22<sup>nd</sup> March 2026

# **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 2025, which are set out on pages 12 to 27.

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

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

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

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

## **Independent Examiner's Statement**

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

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

*Laura Saunders*

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

24 March 2026

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

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

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

## BALANCE SHEET

### AS AT 31 DECEMBER 2025

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

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

Signed on behalf of the Trustees

*Carol Court*

Carol Court  
Trustee

Date: 22<sup>nd</sup> March 2026

# NOTES TO THE ACCOUNTS

## FOR THE YEAR ENDED 31 DECEMBER 2025

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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 2025

## 2 VOLUNTARY INCOME

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

### Donations and Gifts:

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



## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### Donations and Gifts (continued):

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

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### Grants and Legacies:

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

### 3 FUNDRAISING ACTIVITIES

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

#### Events and Charity Shops:

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

# NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

## 4 COSTS OF GENERATING FUNDS

### Voluntary Income Generation:

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

### Fundraising Activities:

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

## 5 CHARITABLE ACTIVITIES

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

## 6 GOVERNANCE COSTS

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

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

#### 7 SUPPORT COSTS

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

##### *Admin costs:*

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

##### *Training Centre:*

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

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

### *Fundraising Costs:*

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

### *Charity Vans:*

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

### *Charity Shops:*

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

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

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

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

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

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

Run by paid staff with the help of volunteers.

The cost breakdown is shown below.

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

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

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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 two vans were fully depreciated in 2018 and 2020 respectively at five years old. The third van was fully depreciated in 2016, and the fundraiser's van was fully depreciated in 2022. The two new electric vans fully depreciated in 2025. The original cost of the vans totalled £97,872, the depreciation to date totalled £97,872 and the resulting net book value was £Nil.

During the financial year ending 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.

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

### 9 DEBTORS

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

#### Debtors notes:

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

### 10 CREDITORS

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

#### Creditors notes:

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



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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### 10 CREDITORS (CONTINUED)

#### CONTINGENT LIABILITIES

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

Contingent liability notes:

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

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

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

#### 12 MOVEMENT IN FUNDS

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

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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### 13 TRUSTEES EXPENSES AND RELATED PARTY TRANSACTIONS

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

### 14 STAFF COSTS AND AVERAGE NUMBER OF EMPLOYEES

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

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

### 15 CAPITAL COMMITMENTS

There were no capital commitments during 2025.

### 16 LEASING AGREEMENTS

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

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

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

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

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

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

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

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

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