



Dogs for Autism

(a Charitable Incorporated Organisation) Charity No. 1181615

Drafted Reports and Financial

Statements for the year ended

31st January 2023

Dogs for Autism
(A Charitable Incorporated Organisation)

Contents

Company Information

Trustees	Max Charman (Chair) Zoe Lattimer Richard Wilkinson Antonia Brown-Griffin Kellie-Jayne Cox
Senior management team	Hilary Armour Chief Executive Officer Jan Kiley Chief Operating Officer
Patron	Chris Packham
Ambassadors	Carly Jones, MBE Ella Tabb Stephen Brooker
Registered Charity number	1181615
Principal office	32 Kings Hill Beech Hampshire GU34 4AL
Independent accountants	Riches & Company 34 Anyards Road Cobham Surrey KT11 2LA

Dogs for Autism
(A Charitable Incorporated Organisation)

Contents

	Page
Administrative Information	1-2
Trustees' annual report	3-7
Independent accountants' report	8
Statement of financial activities	9
Balance sheet	10-11
Notes to the financial statements	12

Dogs for Autism (A Charitable Incorporated Organisation)

Administrative Information For the year ended 31st January 2023

Status

Dogs for Autism ("the Charity") is a Charitable Incorporated Organisation registered under the Charities Act 2011 with charity registered number 1181615 and has no share capital. The Charity is governed by its constitution.

Trustees

The Charity's governing body is the Board of Trustees ("the Trustees"). The Charity's constitution requires that there be not less than three nor more than six Trustees. The Trustees may elect new Trustees either to fill vacancies or to increase the number of Trustees up to the maximum permitted.

New Trustees are appointed for an initial three-year term and may be re-appointed to serve a maximum of three consecutive terms.

New Trustees will be provided with a suitable induction program to introduce them to the Charity, the Trustees' decision-making process, their obligations under Charity and Company Law, business plan and financial performance and forecasts.

There are currently five Trustees who meet as required to receive management reports and set strategy objectives. During the year under review the Trustees met three times.

Chief Executive

The Trustees have delegated day to day management to the Chief Executive Officer and the senior management team.

Investments

The Charity's constitution states the Trustees have the power to invest surplus funds as they see fit. To date this power has not been exercised.

Principal office:

32 Kings Hill, Beech, Hampshire, GU34 4AL

Mission

The Charity's mission is to have a positive impact on the lives of autistic individuals and their families. The overall aim is to empower autistic people to realise their individual potential, improve their access to their chosen communities, and to enhance their emotional and physical wellbeing.

Our work

In this third year the Charity:

- Enrolled 6 new dogs to our training program
- 7 dogs successfully completed their initial training program
- Placed 5 dogs with their autistic partner

Dogs for Autism
(A Charitable Incorporated Organisation)

Administrative Information

	2023	2022
Dogs in training at beginning of year	17	27
New Trainees added to the program	11	6
Completed training during the year	6	7
Withdrawn during year	-7	-4
Dogs in training at end of year	27	36

Revenue	£	£
Donations	308,556	124,219
Charitable events	129,796	11,911
Advanced Income	0	0

Costs		
Charitable activities costs	137,818	97,187
Fundraising costs	241,608	76,249

Trustees Annual Report for the year ended 31st January 2023

The Trustees present their report and financial statements for the year ended 31st January 2023.

The Charity was founded on 17th January 2019.

Principal activities and objectives

The principal activities of the Charity are to promote the health, safety, equality and independence of people in the United Kingdom diagnosed with autism or autistic spectrum disorder by breeding, purchasing or funding puppies and dogs to be trained as autism assistance dogs; provision for the training and welfare of such dogs; and training and educating autistic people, their guardians or carers and families in the use of such assistance dogs and other such services for their benefit.

Principal office:

32 Kings Hill, Beech, Hampshire, GU34 4AL

Trustees

The following have held office throughout the period: -

Max Charman (Chair)

Zoe Lattimer

Richard Wilkinson

Antonia Brown-Griffin

Kellie-Jayne Cox

Review of activities

During the year the Charity has been successful in both obtaining and increasing sufficient donations and raising funds to cover overhead expenses and meet its primary aims.

Public benefit

In preparing their statements on public benefit, the directors have, in accordance with s.17 of the Charities Act 2011, considered the Charity Commission's general guidance on public benefit.

Dogs for Autism provides autistic people with dogs trained to provide suitable assistance and teaches the people and their families how to make best use of those dogs.

The model of having new puppies living with a 'Puppy Parent' from the age of 8 weeks is working well. The charity made the decision during the year to centralise all training from their base in Alton, with puppies being seen twice weekly by the training team during their first year, before moving into their Stage Two training. When ready, they are placed permanently with their autistic partners throughout the UK. Once placed, the dogs and their handlers will receive regular visits and continuing training or refresher work throughout the dogs' working life.

Dogs for Autism (A Charitable Incorporated Organisation)



"We signed up as puppy parents with DFA in June 2022 and a 9 week old golden retriever puppy arrived a couple of weeks later! As a first time dog owner, DFA have been hugely supportive - the WhatsApp group has several very experienced members of staff so someone is always available whether I'm trying to work out feeding quantities or have a puppy health or training question. No question is too silly for them so I never feel stuck or on my own with any challenges. Weekly 1:1 training and puppy classes have given us lots of input and the opportunity to meet like-minded others, which has been an unexpected bonus. Meeting some of the people who have a matched fully-trained

DFA dog already has been inspiring and fascinating. I would highly recommend the experience."

Based on the number of referrals in the system, there are around 100,000 children and 1,000,000 adults in the UK with autism¹. Although not every autistic person or their family will benefit from access to an assistance dog many can and do. Research published in 2014 estimated the annual cost of autism to the UK economy was £32 billion² compared to £12 billion for cancer and £8 billion for heart disease.²

The provision of autism assistance dogs gives potential benefits to autistic people, their families, and wider society. In addition to the direct benefit to the families involved, having access to an assistance dog can have a positive financial benefit for the NHS, reducing the need for medical care such as less frequent need for GP appointments, fewer trips to A&E etc. Being able to access education will provide long lasting benefits to an autistic person and may make it possible for some to make an improved contribution within the working environment that might otherwise not be possible, as well as potentially reducing the need for social care and assistance.

European NEN Assistance Dog Standards

The charity continues to be working in the CEN TC/452 committee Assistance Animals and Animal Training Competencies, and during this year our CEO was elected as Chair of the British Standards Institute UK Mirror group committee AT452. This role entails overseeing the work of UK assistance dog experts from across the sector as they work within and comment upon the work of the wider European committee.

This year has seen the consolidation of work in all the working groups in preparation for the next stage of the process which will see the draft standards sections triggered as New Work Items during 2023. The charity is very proud to be taking a key role in this hugely important work.

Corporate Sponsors

The Charity has benefitted from the support provided by Oscar Pet Foods and VidiVet, and in addition now has the support of Trundl.

Oscar Pet Foods continue to supply us with food and nutritional advice for all our dogs during their training period, as well as offering a discount on food for the graduated dogs.

VidiVet provide us with online vet support for all our dogs and this has been an autism friendly lifeline for our partners and their dogs when needing advice at any time of day or night.

¹ NHS Digital, 2021

² BMA Website

Dogs for Autism (A Charitable Incorporated Organisation)

Trundl is a charity walking initiative which donates money from their work, as well as raising awareness of the charity on social media.

Major donors

The donors who have contributed £10k or more are: Pets at Home Foundation, BBC Children in Need, Postcode Society Trust, Childwick Trust, and The Kennel Club Charitable Trust.

The charity was also delighted to be chosen as one of 12 charities supported by the 2022 Jingle Jam, which raised an incredible sum of money for Dogs for Autism. As part of the Jingle Jam, Golden Retriever puppy, JJ, started his training.

Our 100 Heroes campaign, encouraging 100 people or groups to pledge to raise £1,000 each, is in early stages, with £731 having been raised during this financial year from this campaign.



Financial Review

The Statement of Financial Activities, Balance Sheet and following notes show the performance of the Charity during the year.

Income from fund raising events was £129,769 [2022 £11,911], income from donations was £308,556 [2022 £124,219]

Surplus funds for the period were £58,926 [2022 -£37,306].

Statement of trustees' responsibilities

Charity and company law require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the Charity for that period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board of Trustees 25th September 2023

Max Charman

Max Charman
Chair of Trustees

Dogs for Autism
(A Charitable Incorporated Organisation)

Autism Assistance Dog Team – Rebecca and Lola



She helps with danger awareness. As I am responsible for her, I am more aware of my environment. This greatly improves my ability to be safe around roads, and prevents the flight response that comes with meltdowns because I'm aware that she is with me and running away will put us both in danger. This gives my parents peace of mind, and enables us to make small steps toward independence without the anxiety.

<https://youtu.be/at5ajANbTtA>

Autism Assistance Dog Team – Marcus and Daisy

“Daisy will warn of a meltdown around 20 mins before we can tell it is going to happen. Marcus's meltdowns can be physically dangerous, both for him and those around him, so Daisy's job is incredibly important as we can intervene and put strategies in place before his emotions are beyond his control.”



Dogs for Autism
(A Charitable Incorporated Organisation)

Autism Assistance Dog Team – Grace and Makka

I don't like people in my space or touching me, Makka will block behind me to stop people coming too close or will 'orbit' circle round me to keep people away, he will give me deep pressure therapy when I am getting stressed to help me regulate my emotions. He will interrupt self-injurious behaviour such as picking or nail biting and if I am overwhelmed at college he will guide me to a named member of staff or a place on campus.



Autism Assistance Dog Team – Lewis and Arthur



"The general public are more understanding and infinitely kinder when Arthur is with Lewis. Arthur makes Lewis calmer at home and when accessing the community, and he is always on hand with his calm waggy presence during and after a meltdown"

Independent Accountants' Report to the members

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 January 2023.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Riches & Company

Chartered Accountants

Date:

34 Anyards Road
Cobham
Surrey
KT11 2LA

Dogs for Autism
(A Charitable Incorporated Organisation)

Statement of Financial Activities
(including income & expenditure account)

	Note	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
Income from:					
Donations	2	342,268	96,084	438,352	124,219
Income from activities & fundraising		0	0	0	11,911
		0	0	0	0
Total income		342,268	96,084	438,352	136,130
Expenditure on:					
Charitable activities: Dogs and dog trainers		8,022	129,795	137,817	97,187
Raising funds		238,212	3,396	241,608	76,249
Total expenditure	3	246,234	133,191	379,425	173,436
Net income/(expenditure) for the period		96,034	(37,107)	58,927	(37,306)
Total funds brought forward		(64,830)	40,246	(24,584)	12,722
Total funds carried forward		31,204	3,139	34,343	(24,584)

The charitable company has no gains or losses other than those reported above, and therefore no separate statement of total recognised gains and losses has been presented.

All amounts relate to continuing activities.

Dogs for Autism
(A Charitable Incorporated Organisation)

Statement of Financial Activities
(including income & expenditure accounts) Continued

Balance sheet
at 31st January 2023

		2023	2022
	<i>Note</i>	<u>£</u>	<u>£</u>
Fixed Assets			
Total Fixed Assets		2,108	2,997
Current Assets			
Cash at bank and in hand		6,319	2,788
Accrued Income		247,617	0
Total Current Assets		253,935	2,788
Total Creditors: amounts falling due within one year	5	221,700	30,369
Net Current Assets (Liabilities)		32,235	(27,581)
Total Assets less Current Liabilities		34,343	(24,584)
Capital and Reserves			
Unrestricted Funds	8	31,204	(56,722)
Restricted Funds	8	3,139	32,138
Total Capital and Reserves		34,343	(24,584)

Balance sheet
at 31st January 2023 (continued)

The financial statements were approved and authorised for issue by the board on and signed on behalf by.

Max Charman

Max Charman, ChairDogs for Autism

The notes on pages 12-18 form part of these financial statements.

Notes to the financial statements
For the year ended 31st January 2023

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn

The Charity has taken advantage of the exemption in FRS 102 SORP from the requirement to produce a cash flow statement on the grounds that it is a small Charity.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The trustees have considered the financial position, forecasts and cash flows of the organisation and are satisfied that it is appropriate to prepare the accounts on a going concern basis.

1.2 Income

Income is recognised and included in the accounts when the Charity has entitlement, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

All expenditure is included on an accruals basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable activities: dogs and dog trainers includes the costs directly associated with the purchase and training of assistance dogs.
- Costs of raising funds relate to the Charity's management and administrative costs.

Notes to the financial statements
For the year ended 31st January 2023

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment: 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged in the Charity's income and expenditure account.

1.5 Financial instruments

A financial asset or a financial liability is recognised only when the Charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

1.6 Taxation

The Charity is exempt from corporation tax on its charitable activities.

1.7 Fund accounting

Unrestricted funds can be used in accordance with the Charity's objectives at the discretion of the trustees.

Restricted funds can only be used for a particular purpose within the objects of the Charity. Restrictions arise when specified by the donor or where funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of the Charity's restricted funds are included in the notes to the financial statements.

Transfers are made between funds at the discretion of the trustees

1.8 Value Added Tax

The Charity is not registered for VAT and therefore all costs are stated inclusive of VAT where applicable

Notes to the financial statements
For the year ended 31st January 2023

2 Donations

Current Year	Restricted	Unrestricted	2023 Total
	£	£	£
Major donors	53,879	291,897	345,776
Other donations	42,205	50,371	92,576
	<u>96,084</u>	<u>342,268</u>	<u>438,352</u>
Prior Year	Restricted	Unrestricted	2022 Total
	£	£	£
Major donors	32,138	35,223	67,361
Other donations	-	56,858	56,858
	<u>32,138</u>	<u>92,081</u>	<u>124,219</u>

Notes to the financial statements
For the year ended 31st January 2023

1 Expenditure: Charitable activities

Current Year	Restricted £	Unrestricted £	2023 Total £
Dogs and dog training	65,313	-	65,313
Other direct staff costs	<u>64,482</u>	<u>8,022</u>	<u>72,504</u>
	<u>129,795</u>	<u>8,022</u>	<u>137,817</u>
 Prior Year	 Restricted £	 Unrestricted £	 2022 Total £
Dogs and dog training	-	70,512	70,512
Other direct staff costs	<u>-</u>	<u>26,675</u>	<u>26,675</u>
	<u>-</u>	<u>97,187</u>	<u>97,187</u>

4 Expenditure: Analysis of total expenditure on raising funds

	2023 Total £	2022 Total £
Direct fundraising costs	6,040	5,588
Support costs:		
Accountancy fees	1,500	-
Activities costs	6,776	-
Administration staff	168,903	50,049
Advertising and promotion	3,277	1,519
Computer running costs	1,126	1,990
Insurance	20,114	6,685
Non salary staff costs	-	1,644
Office costs	25,439	5,678
Professional fees	7,906	2,939
Sundry expense	<u>527</u>	<u>158</u>
	<u>241,608</u>	<u>76,249</u>

Notes to the financial statements
For the year ended 31st January 2023

5 Creditors: amounts falling due within one year

	2023	2022
	Total	Total
	£	£
Other creditors	101,804	29,169
Accruals and deferred income	119,896	1,200
	221,700	30,369

*Deferred income relates to the Jingle Jam cash which arrived post YE
Total Deferred in current Financial Year £117,821*

6

Staff costs

	2023	2022
	Total	Total
	£	£
Gross wages and salaries	154,617	75,513
Employer's National Insurance contributions	10,517	-
Employer's pension contributions	3,769	1,211
	168,903	76,724

Staff costs relate to subcontracted staff and the Charity had 7 employees during the year (2022 - 1).

No staff member or employee earned £60,000 per year or more during the year (2022 - none).

7 Related party transactions

During the year, the Charity was not charged for dog training services (2022- £11,140) by one of the keymanagement personnel. No amounts in respect of these transactions were outstanding at 31st January 2023 and the training fees were charged to the Charity at arm's length.

There were no transactions with the Charity's trustees during the year (2022- none).

8 Charity status

The Charity has no share capital; the members/Trustees for the time being do not have a liability to contribute if the organisation is wound up.

Notes to the financial statements
For the year ended 31st January 2023

9 Funds accounting

	February	Income	Expenditure	Transfers	January
	£	£	£	£	£
Restricted funds					
Fore Trust: Dog Trainer Coordinator	39,246	-	(39,246)	-	-
Sylvia Waddilove Foundation: Family Bonding	1,000	-	(1,000)	-	-
BBC Children in Need	-	10,500	(10,500)	-	-
Pets At Home	-	43,379	(40,240)	-	3,139
BERKSHIRE MASONIC	-	1,500	(1,500)	-	-
Card Factory	-	1,200	(1,200)	-	-
BAILEY CHARI	-	5,000	(5,000)	-	-
DIDYMUS	-	5,000	(5,000)	-	-
JAMES COWPER	-	5,000	(5,000)	-	-
PRIVATE DONOR	-	10,000	(10,000)	-	-
KENNEL CLUB	-	10,000	(10,000)	-	-
GROUNDWORK	-	750	(750)	-	-
PAWSABLE	-	1,755	(1,755)	-	-
TALLULAH	-	2,000	(2,000)	-	-
Total restricted funds	40,246	96,084	(133,191)	-	3,139
Unrestricted funds	(64,830)	342,268	(246,234)		31,204
Total funds	(24,584)	438,352	(379,425)	0	34,343

Unrestricted funds relate only to the CIO's general fund, for use as the Trustees see fit.