



Dogs for Autism

(a Charitable Incorporated Organisation) Charity No. 1181615

**Drafted Reports and Financial
Statements for the year ended**

31st January 2024

Dogs for Autism
(A Charitable Incorporated Organisation)

Contents

Company Information

Trustees	Zoe Lattimer (Chair) Richard Wilkinson Max Charman 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 Dr Amir Khan Dr Scott Miller Jean-Christophe Novelli
Registered Charity number	1181615
Principal office	Hartley Park Farm Unit 10 Selborne Road Alton Hampshire GU34 3HP
Independent accountants	Jamieson Stone LLP Chartered Accountants Windsor House 40/41 Great Castle Street London W1W 8LU

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Dogs for Autism (A Charitable Incorporated Organisation)

Administrative Information For the year ended 31st January 2024

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 four 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:

Hartley Park Farm, Unit 10 Selborne Road, Alton, Hampshire, GU34 3HP

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 fourth year the Charity: continued to introduce new trainees into the programme and train and place dogs with autistic partners. This year the charity saw a substantial increase in the number of young trainee dogs needing to be withdrawn due to failing to reach the standard required during the final stages of training. This was a direct result of the challenges faced in socializing dogs and supporting puppy parent trainers and volunteers during the Covid 19 epidemic.

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Administrative Information

	2024	2023
Dogs in training at beginning of year	27	17
New Trainees added to the program	8	11
Completed training during the year	6	6
Withdrawn during year	-11	-7
Dogs in training at end of year	16	27

Revenue	£	£
Donations	443,546	308,556
Charitable events	4,520	129,796
Advanced Income	0	0

Costs		
Charitable activities costs	92,235	137,818
Fundraising costs	314,426	241,608

Trustees Annual Report for the year ended 31st January 2024

The Trustees present their report and financial statements for the year ended 31st January 2024.

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:

Hartley Park Farm, Unit 10 Selborne Road, Alton, Hampshire, GU34 3HP

Trustees

The following have held office throughout the period: -

Zoe Lattimer (Chair)
Max Charman
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.

This has been an exciting year for the charity, with funding previously received from the Jingle Jam enabling us to take on the lease of new premises. These were transformed over a number of weekends by a team of volunteers, to create our first bespoke training centre. We were again featured on BBC Children in Need Bargain Hunt this year, showcasing the story of Zana and her assistance dog, Luna.

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"One of the most rewarding things for us as puppy B&B parents was knowing that we were making a difference. We were able to help both the dog to learn his skills whilst giving him the best possible experiences as well as enabling the future autistic recipient to have a well-loved assistance dog. Having a trainee autism assistance dog to stay enhanced our own lives, being able to take him on adventures and most importantly being part of our family. Our children were also able to learn about caring for a dog, dog training and the importance of volunteering to help others."

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 standards committee – Assistance animals and animal training competencies.

This year the standards have begun the process of international publication, although a good deal of work remains for this project.

Our CEO has completed her tenure as chair of the UK mirror committee and Vice Chair of the European Technical Committee but continues to be an active member of the process as it nears completion.

This is important work as the Assistance Dog sector in the UK is currently unregulated and standards for all is an important first step in improving and future proofing the picture for all assistance dog teams.

Corporate Sponsors

The Charity has benefitted from the support provided by Oscar Pet Foods, VidiVet and Trundl, as well as Canine Life Co, who started their support for us this year.

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

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

Canine Life Co. are donating £1 from each sale of their senior joint supplement tablets.

Major donors

The donors who have contributed £10k or more are: Pets at Home Foundation, BBC Children in Need, Postcode Society Trust, BNA Charity, and Mercers

The charity was also delighted to be chosen by a group of VW drivers, who raised a significant amount of money through 'Run the Ring', in addition to transforming our newly acquired space into a bespoke training centre, at absolutely no cost to the charity.

Our 100 Heroes campaign has raised £1,314 during this financial year.

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 £4,520 *[2023 £129,769], income from donations was £443,546 [2023 £308,556]

Surplus funds for the period were £41,406 [2023 £58,926].

***Note** Comprising of £5,082 direct fund raising and £124,687 Jingle Jam appeal funding

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

Zoe Lattimer

Zoe Lattimer - Chair of Trustees



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Autism Assistance Dog Team – Isabella and Storm



Storm has helped Isabella massively with the huge transitions of the last year. Our family have seen some major changes with Isabella transitioning to high school in September and us moving home to a completely new area and way of life it has meant that her anxiety levels have been high for extended periods compared to normal. Without Storm I am uncertain she would have got through this stage as well as she did! Storm has been her sanctuary during times she hasn't been able to face anyone else! He has sat with her for hours providing deep pressure therapy, helping her to focus and reregulate so she can readily take on the world again the next time she had to leave the house.

<https://youtu.be/ziH4zV1qZ7k?si=GHmwYRvOLHwP540s>

Autism Assistance Dog Team – Peter and Coco

Parents evening.....something I was dreading! Came out so proud - Peter is smashing this year putting everything into all of his classes and trying his absolute hardest. He has achieved more this year than the last 7 years in school. Every one of his 12 teachers commented on the positive impact that Coco has had, they all said he is more confident and forthcoming. Thank you so much to Dogs for Autism for all you have done.



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Autism Assistance Dog Team – Zana and Luna



They have a very special bond, Luna is Zana's best friend. This is so important for us as Zana hasn't been able to make friends or really make connections with other children so her bond with Luna is very special and transformational for Zana's wellbeing.

<https://www.bbc.co.uk/iplayer/episode/m001sg6r/bargain-hunt-series-66-children-in-need-special>

Autism Assistance Dog Team – Thomas and Megan



"For Thomas, when he's in new situations or loud situations and at school, Megan is brilliant and the teachers have commented on how much she helps. She knows when he gets agitated. What a difference it makes. Simple things like going to a restaurant for a meal you can't do, but Megan has allowed us to do these things as a family."

Independent Accountants' Report to the Trustees

Independent examiner's report to the Trustees of Dogs for Autism

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 January 2024.

Responsibilities and basis of report

As the trustees of the charity 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 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

- 1) accounting records were not kept in accordance with section 130 of the Act; or
- 2) the accounts did not accord with the accounting records; or
- 3) 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.

Michael Stone

Michael Stone MA ACA
Independent Examiner
Jamieson Stone LLP
Chartered Accountants
Windsor House
40-41 Great Castle Street
London
W1W 8LU

Date: 28 November 2024

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Statement of Financial Activities
(including income & expenditure account)

	Note	Unrestricted funds £	Restricted funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
Donations	2	332,158	111,387	443,546	438,352
Income from activities & fundraising		4,520	0	4,520	0
				0	0
Total income		336,679	111,387	448,066	438,352
Expenditure on:					
Charitable activities: Dogs and dog trainers		0	92,235	92,235	137,817
Raising funds		298,424	16,002	314,426	241,608
Total expenditure	3	298,424	108,236	406,660	379,425
Net income/(expenditure) for the period		38,255	3,151	41,406	58,927
Total funds brought forward		31,204	3,139	34,343	(24,584)
Total funds carried forward		69,459	6,290	75,749	34,343

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.

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

Balance sheet
at 31st January 2023

		2024	2023
	<i>Note</i>	<u>£</u>	<u>£</u>
Fixed Assets			
Total Fixed Assets		14,206	2,108
Current Assets			
Dogs in training		126,938 *	0
Cash at bank and in hand		32,120	6,319
Accrued Income		0	247,617
Other assets		13,164	0
Total Current Assets		45,283	253,935
Total Creditors: amounts falling due within one year	5	110,678	221,700
Net Current Assets (Liabilities)		(65,394)	32,235
Total Assets less Current Liabilities		75,750	34,343
Capital and Reserves			
Unrestricted Funds	8	69,460	31,204
Restricted Funds	8	6,290	3,139
Total Capital and Reserves		75,750	34,343

** Change in accountancy treatment to account for the value of dogs in training*

Balance sheet
at 31st January 2023 (continued)

The financial statements were approved and authorised for issue by the board on 21st November 2024 and signed on behalf by.

Zoe Lattimer

Zoe Lattimer, Chair, Dogs 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 2024

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 2024

2 Donations

			2024
Current Year	Restricted	Unrestricted	Total
	£	£	£
Major donors	52,287	200,622	252,910
Other donations	59,100	136,056	195,156
	<u>111,387</u>	<u>336,679</u>	<u>448,066</u>
Prior 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>

Notes to the financial statements
For the year ended 31st January 2024

1 Expenditure: Charitable activities

Current Year	Restricted £	Unrestricted £	2024 Total £
Dogs and Dog training	71,490	-	71,490
Other direct staff costs	<u>20,744</u>	<u>-</u>	<u>20,744</u>
	<u>92,235</u>	<u>-</u>	<u>92,235</u>
Prior 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>

4 Expenditure: Analysis of total expenditure on raising funds

	2024	2023
Direct costs	4,436	6,040
Support costs:		
Accountancy fees	9,295	1,500
Activities costs	8,327	6,776
Administration staff	195,532	168,903
Advertising and promotion	15,787	3,277
Computer running costs	3,811	1,126
Insurance	11,565	20,114
Non salary staff costs	20,028	0
Office costs	41,043	25,439
Professional fees	3,500	7,906
Sundry expense	1,100	527
	<u>314,426</u>	<u>241,608</u>

Notes to the financial statements
For the year ended 31st January 2024

5 Creditors: amounts falling due within one year

	2024	2023
	Total	Total
	£	£
Other creditors	109,394	101,804
Accruals and deferred income	1,284	119,896
	110,678	221,700

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Staff costs

	2024	2023
	Total	Total
	£	£
Gross wages and salaries	278,262	154,617
Employer's National Insurance contributions	19,156	10,517
Employer's pension contributions	6,874	3,769
	304,292	168,903

Staff costs relate to subcontracted staff and the Charity had 13 employees during the year (2023 - 7).
No staff member or employee earned £60,000 per year or more during the year (2023 - none).

7 Related party transactions

During the year, the Charity was not charged for dog training services (2023- £Nil) by one of the key management personnel. No amounts in respect of these transactions were outstanding at 31st January 2024 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 (2023- 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	Direct Expenditure	Transfers	January
	£	£	£	£	£
Restricted funds					
Pets at Home	3,139	41,600	(42,689)	-	2,050
The Mercers	-	30,000	(25,760)	-	4,240
BBC	-	10,000	(10,000)	-	0
Children in Need	-	10,000	(10,000)	-	0
The Pet Plan Charity	-	6,000	(6,000)	-	0
G.H. MICKLEM Charitable Trust	-	5,000	(5,000)	-	0
G C GIBSON	-	5,000	(5,000)	-	0
Gordon Fraser Charitable Trust	-	1,500	(1,500)	-	0
Andy Thompson Foundation	-	1,000	(1,000)	-	0
BERKMANN WINE	-	787	(787)	-	0
Rotary Club	-	500	(500)	-	0
Total restricted funds	3,139	111,387	(108,236)	0	6,290
Unrestricted funds	31,204	336,679	(298,424)		69,459
Total funds	34,343	448,066	(406,660)	0	75,749

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