

GIVE A DOG A BONE

England & Wales · Charity number 1182955

Details

Status Registered

Legal form CIO

Registered 2019-04-12

Register [View on the Charity Commission register](#)

Contact

Address 58 High Street
Waltham Cross
Hertfordshire
EN8 7BU

Phone 07856576258

Email help@giveadogabone.org.uk

Website www.giveadogabone.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:(1) TO PROMOTE THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT FOR THE PUBLIC BENEFIT BY THE PROMOTION OF WASTE REDUCTION, RE-USE, RECLAMATION, RECYCLING, THE USE OF RECYCLED PRODUCTS AND THE USE OF SURPLUS IN ENFIELD AND THE SURROUNDING AREA.(2) TO RELIEVE POVERTY FOR THE PUBLIC BENEFIT OF THOSE LIVING IN ENFIELD AND THE SURROUNDING AREA, THROUGH THE RECYCLING AND PROVISION OF FURNITURE, CLOTHES AND OTHER HOUSEHOLD ITEMS.(3) TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATED TO RECYCLING IN PARTICULAR THROUGH THE PROVISION OF UPCYCLING WORKSHOPS FOR THE RESIDENTS OF ENFIELD AND THE SURROUNDING AREA.

Activities: Helping the poor and disadvantaged in the local area by recycling furniture and goods

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31		-	-	-
2024-05-31	£230,833	£209,333	-	-
2023-05-31	£327,468	£433,629	-	-
2022-05-31	£167,523	£110,335	-	-
2021-05-31	£246	£14,259	-	-
2020-05-31	£40,728	£20,255	-	-

Trustees

Name	Role	Appointed
Trevor Twyne	Chair	2021-02-28
Iosif Iacobut		2024-05-16

GIVE A DOG A BONE

England & Wales - Charity number 1182955

Accounts

Charity registration number 1182955 (England and Wales)

GIVE A DOG A BONE CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

GIVE A DOG A BONE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Twyne Mr I Iacobut	(Appointed 16 May 2024)
Charity number (England and Wales)	1182955	
Principal address	58 High Street Waltham Cross Hertfordshire EN8 7BU	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

GIVE A DOG A BONE CIO

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GIVE A DOG A BONE CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

The trustees present their annual report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "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 2019)".

Objectives and activities

The objects of the CIO are:

- To promote the protection and preservation of the Environment for the public benefit of waste reduction, Re-use, reclamation, recycling, the use of recycled products and the use of surplus in Enfield and the surrounding areas.
- To relieve poverty for the public benefit of those living in Enfield and the surrounding area, through the recycling and provision of furniture, clothes and other household items.
- To advance the education of the public in subjects related to recycling in particular through the provision of upcycling workshops for the residents of Enfield and the surrounding area.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The year 2023 – 2024 was again a year of rebuilding and consolidation. We continue to help vulnerable and elderly residents by supplying furniture and other items on a non-profit basis.

Our contract with Southend City Council on behalf of the Essential Living Fund where we supply, deliver and fit white goods continues. Our retail outlet is working hard to provide goods at the best possible prices and our vehicle delivers to people's houses on a subsidised basis.

We welcomed Mr Iacobut on as a trustee at the end of the year in place of Mr Terry Smith who stepped down due to health reasons.

We look forward to continuing to help and support the local community as well as doing our bit for the Environment.

Financial review

During the financial year the charity had a surplus of £21,500 (2023: deficit of £106,161).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The unrestricted funds currently show a negative balance of £21,013. The CIO have the support of GADAB Environmental and Reaching Out to All CIC.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Structure, governance and management

The charity is a charitable incorporated organisation, governed by a Foundation model constitution. They registered with the charity commission on 12 April 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

T Twyne

(Resigned 16 May 2024)

T Smith

(Appointed 16 May 2024)

Mr I Iacobut

GIVE A DOG A BONE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Every new trustee is appointed by a resolution passed at a properly convened meeting of the Charity trustees. In selecting individuals for appointment as Charity trustees, the Charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The trustees' report was approved by the Board of Trustees.

T Twyne
Trustee

28 April 2025

GIVE A DOG A BONE CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GIVE A DOG A BONE CIO

I report to the trustees on my examination of the financial statements of Give a Dog a Bone CIO (the charity) for the year ended 31 May 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

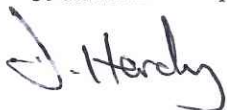
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 28/04/25

GIVE A DOG A BONE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	66,883	-
Charitable activities	4	162,950	322,044
Other income	5	1,000	5,424
Total income		<u>230,833</u>	<u>327,468</u>
Expenditure on:			
Charitable activities	6	209,333	433,629
Total expenditure		<u>209,333</u>	<u>433,629</u>
Net income/(expenditure) and movement in funds		<u>21,500</u>	<u>(106,161)</u>
Reconciliation of funds:			
Fund balances at 1 June 2023		(42,513)	63,648
Fund balances at 31 May 2024		<u>(21,013)</u>	<u>(42,513)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GIVE A DOG A BONE CIO

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		3,385		7,772
Current assets					
Cash at bank and in hand		1,102		1,053	
Creditors: amounts falling due within one year	13	(25,500)		(51,338)	
Net current liabilities			(24,398)		(50,285)
Total assets less current liabilities			(21,013)		(42,513)
The funds of the charity					
Unrestricted funds	15		(21,013)		(42,513)
			(21,013)		(42,513)

The financial statements were approved by the trustees on 28 April 2025

T Twyne
Trustee

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

Give A Dog A Bone CIO is a Charitable Incorporated Organisation in England and Wales. The registered charity number is 1182955.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Foundation model constitution, the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

The unrestricted funds currently show a negative balance of £21,013. The CIO is supported by GADAB Environmental and Reaching Out to All CIC. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 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:

Plant and equipment	25% Straight line
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GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

(Continued)

1 Accounting policies

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 recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Debtors

Other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	66,883	-

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Recycling services		
Sale of goods	162,950	322,044

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	1,000	5,424

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

6 Expenditure on charitable activities

	Provision of recycling services 2024 £	Provision of recycling services 2023 £
Direct costs		
Staff costs	39,158	138,003
Depreciation and impairment	4,387	4,387
Travel	350	3,413
Advertising	3,278	-
Motor costs	8,619	94,627
Computer costs	1,236	4,094
Rent and rates	49,855	48,853
Donations paid	37,308	41,943
Equipment hire	5,079	8,750
Repairs & Maintenance	3,093	23,544
Travel & Miscellaneous	1,105	811
Construction	32,226	47,630
Subcontractor labour	13,870	-
	<u>199,564</u>	<u>416,055</u>
Share of support and governance costs (see note 7)		
Support	4,608	8,206
Governance	5,161	9,368
	<u>209,333</u>	<u>433,629</u>
Analysis by fund		
Unrestricted funds	<u>209,333</u>	<u>433,629</u>
7 Support costs allocated to activities	2024	2023
	£	£
Insurance	3,513	7,679
Telephone charges	998	149
Postage, Packaging and stationery	97	378
Governance costs	5,161	9,368
	<u>9,769</u>	<u>17,574</u>
Analysed between:		
Provision of recycling services	<u>9,769</u>	<u>17,574</u>

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	4,705	4,216
	Depreciation of owned tangible fixed assets	4,387	4,387
		<u>4,705</u>	<u>4,387</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was: 2

	2024	2023
	Number	Number
Employees	2	10
	<u>2</u>	<u>10</u>
Employment costs	2024	2023
	£	£
Wages and salaries	31,476	110,348
Social security costs	6,967	21,847
Other pension costs	715	5,808
	<u>39,158</u>	<u>138,003</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

There was no remuneration paid to those who would be considered key management personnel.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

12 Tangible fixed assets	Plant and equipment £	
Cost		
At 1 June 2023		17,547
At 31 May 2024		17,547
Depreciation and impairment		
At 1 June 2023		9,775
Depreciation charged in the year		4,387
At 31 May 2024		14,162
Carrying amount		
At 31 May 2024		3,385
At 31 May 2023		7,772
13 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	11,677	4,710
Trade creditors	4,287	1,861
Other creditors	6,625	42,457
Accruals	2,911	2,310
	<u>25,500</u>	<u>51,338</u>
14 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>715</u>	<u>5,808</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2023	Incoming resources	Resources At 31 May 2024 expended	
	£	£	£	£
General funds	(42,513)	230,833	(209,333)	(21,013)
	<u>(42,513)</u>	<u>230,833</u>	<u>(209,333)</u>	<u>(21,013)</u>
Previous year:	At 1 June 2022	Incoming resources	Resources At 31 May 2023 expended	
	£	£	£	£
General funds	63,648	327,468	(433,629)	(42,513)
	<u>63,648</u>	<u>327,468</u>	<u>(433,629)</u>	<u>(42,513)</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

GIVE A DOG A BONE

England & Wales - Charity number 1182955

Accounts

Charity registration number 1182955

GIVE A DOG A BONE CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

GIVE A DOG A BONE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Twyne T Smith
Charity number	1182955
Principal address	58 High Street Waltham Cross Hertfordshire EN8 7BU
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

GIVE A DOG A BONE CIO

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GIVE A DOG A BONE CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

The trustees present their annual report and financial statements for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "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 2019)".

Objectives and activities

The objects of the CIO are:

- To promote the protection and preservation of the Environment for the public benefit of waste reduction, Re-use, reclamation, recycling, the use of recycled products and the use of surplus in Enfield and the surrounding areas.
- To relieve poverty for the public benefit of those living in Enfield and the surrounding area, through the recycling and provision of furniture, clothes and other household items.
- To advance the education of the public in subjects related to recycling in particular through the provision of upcycling workshops for the residents of Enfield and the surrounding area.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

A YEAR OF RECOVERY

We started the year with trepidation as we gingerly moved forward from the grip of Covid-19.

The High Street lost a lot of footfall and people were nervous to spend money which resulted in a drop in sales that had an impact across the board. As things started to improve a new variant, Omicron hit the country. However, we moved forward slowly but surely.

In March 2022 we were approached by a charity, Community 360 to supply and deliver items for the home on behalf of people awarded such items by the Essential Living Fund. Mostly the tenants are vulnerable people and we are pleased to help by providing a free fitting service. Items supplied are washing machines, fridge freezers, cookers, beds and bedding. We continue to service this contract in 2023.

Financial review

During the financial year the charity had a deficit of £85 (2022: surplus of £57,188).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been slightly below this at 2 months of expenditure.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Structure, governance and management

The charity is a charitable incorporated organisation, governed by a Foundation model constitution. They registered with the charity commission on 12 April 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

T Twyne

T Smith

GIVE A DOG A BONE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

Every new trustee is appointed by a resolution passed at a properly convened meeting of the Charity trustees. In selecting individuals for appointment as Charity trustees, the Charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The trustees' report was approved by the Board of Trustees.


.....
T Twyne
Trustee

Date: 9/5/2024

GIVE A DOG A BONE CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIVE A DOG A BONE CIO

I report to the trustees on my examination of the financial statements of Give a Dog a Bone CIO (the charity) for the year ended 31 May 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

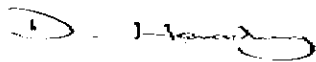
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 13 May 2024.

GIVE A DOG A BONE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income and endowments from:</u>			
Charitable activities	3	322,044	132,856
Other income	4	5,424	34,667
Total income		<u>327,468</u>	<u>167,523</u>
<u>Expenditure on:</u>			
Charitable activities	5	<u>433,629</u>	<u>110,335</u>
Net (expenditure)/income for the year/ Net movement in funds		(106,161)	57,188
Fund balances at 1 June 2022		<u>63,648</u>	<u>6,460</u>
Fund balances at 31 May 2023		<u><u>(42,513)</u></u>	<u><u>63,648</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

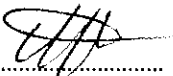
GIVE A DOG A BONE CIO

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		7,772		12,159
Current assets					
Stocks	11	-		20,000	
Cash at bank and in hand		1,053		35,615	
		<u>1,053</u>		<u>55,615</u>	
Creditors: amounts falling due within one year	12	(51,338)		(4,126)	
Net current (liabilities)/assets			(50,285)		51,489
Total assets less current liabilities			<u>(42,513)</u>		<u>63,648</u>
Income funds					
Unrestricted funds			(42,513)		63,648
			<u>(42,513)</u>		<u>63,648</u>

The financial statements were approved by the Trustees on 9/5/24


.....
T Twyne
Trustee

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Give A Dog A Bone CIO is a Charitable Incorporated Organisation in England and Wales. The registered charity number is 1182955.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Foundation model constitution, the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 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:

Plant and equipment	25% Straight line
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GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

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 recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are valued at the lower of cost and realisable value, after making due allowance for obsolete and slow moving items.

Consumables and branded items are distributed for free. These are not written down to a nil net realisable value if they continue to meet the need for which they were purchased and they are not damaged or obsolete.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Debtors

Other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

3 Charitable activities

	Charitable Income Heading 1 2023 £	Charitable Income Heading 1 2022 £
Sales within charitable activities	322,044	132,856

4 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	5,424	34,667

5 Charitable activities

	Provision of recycling services 2023 £	Provision of recycling services 2022 £
Staff costs	138,003	59,089
Depreciation and impairment	4,387	4,387
Travel	3,413	1,453
Sundry expenditure	94,627	4,004
Computer costs	4,094	61
Rent and rates	48,853	22,515
Donations paid	41,943	10,140
Equipment hire	8,750	3,380
Repairs & Maintenance	23,544	-
Travel & Miscellaneous	811	-
Construction	47,630	-
	<u>416,055</u>	<u>105,029</u>
Share of support costs (see note 6)	8,206	2,330
Share of governance costs (see note 6)	9,368	2,976
	<u>433,629</u>	<u>110,335</u>

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

6 Support costs	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Insurance	7,679	-	7,679	886	886
Telephone charges	149	-	149	1,194	1,194
Postage, packaging and stationery	378	-	378	250	250
Accountancy	-	4,216	4,216	-	2,760
Legal and professional	-	4,330	4,330	-	-
Bank charges	-	822	822	-	216
	<u>8,206</u>	<u>9,368</u>	<u>17,574</u>	<u>2,330</u>	<u>5,306</u>
Analysed between					
Charitable activities	<u>8,206</u>	<u>9,368</u>	<u>17,574</u>	<u>2,330</u>	<u>5,306</u>

Governance costs includes payments to the independent examiner of £1,800 for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was: 10

	2023 Number	2022 Number
Employees	<u>10</u>	<u>7</u>
Employment costs	2023	2022
	£	£
Wages and salaries	110,348	57,249
Social security costs	21,847	1,506
Other pension costs	5,808	334
	<u>138,003</u>	<u>59,089</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

There was no remuneration paid to those who would be considered key management personnel.

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 June 2022	17,547
At 31 May 2023	17,547
Depreciation and impairment	
At 1 June 2022	5,388
Depreciation charged in the year	4,387
At 31 May 2023	9,775
Carrying amount	
At 31 May 2023	7,772
At 31 May 2022	12,159

11 Stocks

	2023 £	2022 £
Finished goods and goods for resale	-	20,000

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	4,710	667
Trade creditors	1,861	-
Other creditors	42,457	139
Accruals	2,310	3,320
	51,338	4,126

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

GIVE A DOG A BONE

England & Wales - Charity number 1182955

Accounts

Charity registration number 1182955

GIVE A DOG A BONE CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

GIVE A DOG A BONE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Twyne T Smith
Charity number	1182955
Principal address	58 High Street Waltham Cross Hertfordshire EN8 7BU
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

GIVE A DOG A BONE CIO

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Notes to the financial statements	6 - 11

GIVE A DOG A BONE CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

The trustees present their annual report and financial statements for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "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 2019)".

Objectives and activities

The objects of the CIO are:

- To promote the protection and preservation of the Environment for the public benefit of waste reduction, Re-use, reclamation, recycling, the use of recycled products and the use of surplus in Enfield and the surrounding areas.
- To relieve poverty for the public benefit of those living in Enfield and the surrounding area, through the recycling and provision of furniture, clothes and other household items.
- To advance the education of the public in subjects related to recycling in particular through the provision of upcycling workshops for the residents of Enfield and the surrounding area.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

A YEAR OF RECOVERY

We started the year with trepidation as we gingerly moved forward from the grip of Covid-19.

The High Street lost a lot of footfall and people were nervous to spend money which resulted in a drop in sales that had an impact across the board. As things started to improve a new variant, Omicron hit the country. However, we moved forward slowly but surely.

In March 2022 we were approached by a charity, Community 360 to supply and deliver items for the home on behalf of people awarded such items by the Essential Living Fund. Mostly the tenants are vulnerable people and we are pleased to help by providing a free fitting service. Items supplied are washing machines, fridge freezers, cookers, beds and bedding. We continue to service this contract.

Financial review

During the financial year the charity had a deficit of £57,188 (2021: deficit of £14,013).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants and donations from supportive and solvent funders.

Structure, governance and management

The charity is a charitable incorporated organisations, governed by a Foundation model constitution. They registered with the charity commission on 12 April 2019.

GIVE A DOG A BONE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

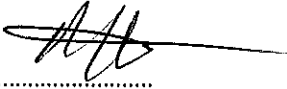
The trustees who served during the year and up to the date of signature of the financial statements were:

T Twyne

T Smith

Every new trustee is appointed by a resolution passed at a properly convened meeting of the Charity trustees. In selecting individuals for appointment as Charity trustees, the Charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The trustees' report was approved by the Board of Trustees.



.....
T Twyne

Trustee

Date: 

27 June 2023

GIVE A DOG A BONE CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GIVE A DOG A BONE CIO

I report to the trustees on my examination of the financial statements of Give a Dog a Bone CIO (the charity) for the year ended 31 May 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

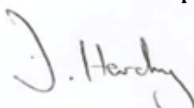
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 29/06/2023

GIVE A DOG A BONE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income and endowments from:</u>			
Donations and legacies	3	-	246
Charitable activities	4	132,856	-
Other income	5	34,667	-
Total income		<u>167,523</u>	<u>246</u>
<u>Expenditure on:</u>			
Raising funds	6	-	10,000
Charitable activities	7	110,335	4,259
Total expenditure		<u>110,335</u>	<u>14,259</u>
Net income/(expenditure) for the year/ Net movement in funds		57,188	(14,013)
Fund balances at 1 June 2021		6,460	20,473
Fund balances at 31 May 2022		<u>63,648</u>	<u>6,460</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


GIVE A DOG A BONE CIO

BALANCE SHEET

AS AT 31 MAY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		12,159		8,828
Current assets					
Stocks	13	20,000		-	
Cash at bank and in hand		35,615		1,432	
		<u>55,615</u>		<u>1,432</u>	
Creditors: amounts falling due within one year	14	<u>(4,126)</u>		<u>(3,800)</u>	
Net current assets/(liabilities)			<u>51,489</u>		<u>(2,368)</u>
Total assets less current liabilities			<u>63,648</u>		<u>6,460</u>
Income funds					
Unrestricted funds			63,648		6,460
			<u>63,648</u>		<u>6,460</u>

The financial statements were approved by the Trustees on 28/6/2023



.....
T Twyne
Trustee

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

Charity information

Give A Dog A Bone CIO is a Charitable Incorporated Organisation in England and Wales. The registered charity number is 1182955.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Foundation model constitution, the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 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:

Plant and equipment	25% Straight line
---------------------	-------------------

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

(Continued)

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 recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Debtors

Other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

3 Donations and legacies

	Total	Unrestricted
	2022	2021
	£	£
Donations and gifts	-	246

4 Charitable activities

	Charitable Income Heading 1 2022	2021
	£	£
Sales within charitable activities	132,856	-

5 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Other income	34,667	-

6 Raising funds

	Total	Unrestricted
	2022	2021
	£	£
<u>Trading costs</u>		
Operating charity shops	-	10,000
	-	10,000

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

7 Charitable activities

	Provision of recycling services 2022 £	Provision of recycling services 2021 £
Staff costs	59,089	-
Depreciation and impairment	4,387	1,001
Travel	1,453	-
Advertising	-	500
Sundry expenditure	4,004	323
Computer costs	61	360
Rent and rates	22,515	-
Donations paid	10,140	-
Equipment hire	3,380	-
	<u>105,029</u>	<u>2,184</u>
Share of support costs (see note 8)	2,330	-
Share of governance costs (see note 8)	2,976	2,075
	<u>110,335</u>	<u>4,259</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Insurance	886	-	886	-
Telephone charges	1,194	-	1,194	-
Postage, packaging and stationery	250	-	250	-
Accountancy	-	2,760	2,760	2,000
Bank charges	-	216	216	75
	<u>2,330</u>	<u>2,976</u>	<u>5,306</u>	<u>2,075</u>
Analysed between Charitable activities	<u>2,330</u>	<u>2,976</u>	<u>5,306</u>	<u>2,075</u>

Governance costs includes payments to the independent examiner of £1,800 for independent examination fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

10 Employees

The average monthly number of employees during the year was: 7

	2022 Number	2021 Number
2022	7	-
	<u>7</u>	<u>-</u>
Employment costs	2022	2021
	£	£
Wages and salaries	57,249	-
Social security costs	1,506	-
Other pension costs	334	-
	<u>59,089</u>	<u>-</u>
	<u>59,089</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 June 2021	9,829
Additions	7,718
	<u>17,547</u>
At 31 May 2022	17,547
Depreciation and impairment	
At 1 June 2021	1,001
Depreciation charged in the year	4,387
	<u>5,388</u>
At 31 May 2022	5,388
Carrying amount	
At 31 May 2022	12,159
	<u>12,159</u>
At 31 May 2021	8,828
	<u>8,828</u>

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

13	Stocks	2022	2021
		£	£
	Finished goods and goods for resale	20,000	-
		<u>20,000</u>	<u>-</u>
14	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other taxation and social security	667	-
	Other creditors	139	1,800
	Accruals	3,320	2,000
		<u>4,126</u>	<u>3,800</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

GIVE A DOG A BONE

England & Wales - Charity number 1182955

Accounts

Charity Registration No. 1182955

GIVE A DOG A BONE CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

GIVE A DOG A BONE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Twyne T Smith	(Appointed 28 February 2021) (Appointed 28 February 2021)
Charity number	1182955	
Principal address	58 High Street Waltham Cross Hertfordshire EN8 7BU	
Accountants	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

GIVE A DOG A BONE CIO

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GIVE A DOG A BONE CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2021

The trustees present their annual report and financial statements for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "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 2019)".

Objectives and activities

The objects of the CIO are:

- To promote the protection and preservation of the Environment for the public benefit of waste reduction, Re-use, reclamation, recycling, the use of recycled products and the use of surplus in Enfield and the surrounding areas.
- To relieve poverty for the public benefit of those living in Enfield and the surrounding area, through the recycling and provision of furniture, clothes and other household items.
- To advance the education of the public in subjects related to recycling in particular through the provision of upcycling workshops for the residents of Enfield and the surrounding area.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Charitable activities

In order to support Give a Dog a Bone CIC the trustees decided that the shop transactions should stay in the CIC to try to keep it going whilst ensuring the CIO complies with its own objects.

On this basis the stock has also been transferred back to the CIC.

Financial review

During the financial year the charity had a deficit of £14,013 (2020: surplus of £20,473).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants and donations from supportive and solvent funders.

Structure, governance and management

The charity is a charitable incorporated organisations, governed by a Foundation model constitution. They registered with the charity commission on 12 April 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

T Twyne

(Appointed 28 February 2021)

T Smith

(Appointed 28 February 2021)

GIVE A DOG A BONE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

Every new trustee is appointed by a resolution passed at a properly convened meeting of the Charity trustees. In selecting individuals for appointment as Charity trustees, the Charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The trustees' report was approved by the Board of Trustees.



.....
T Twyne
Trustee

Date: 9/8/2022.....

GIVE A DOG A BONE CIO

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF GIVE A DOG A BONE CIO FOR THE YEAR ENDED 31 MAY 2021

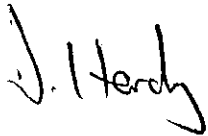
In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Give a Dog a Bone CIO for the year ended 31 May 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 17 June 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Give a Dog a Bone CIO and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Give a Dog a Bone CIO and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Give a Dog a Bone CIO has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Give a Dog a Bone CIO. You consider that Give a Dog a Bone CIO is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.)

We have not been instructed to carry out an audit or a review of the financial statements of Give a Dog a Bone CIO. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Darren Harding ACA FCCA DChA
Chartered Accountants

31/08/2022

.....
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

GIVE A DOG A BONE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Donations and legacies	3	246	12,900
Other trading activities	4	-	27,828
		<hr/>	<hr/>
Total income		246	40,728
		<hr/>	<hr/>
Expenditure on:			
Raising funds	5	10,000	15,319
		<hr/>	<hr/>
Charitable activities	6	4,259	4,936
		<hr/>	<hr/>
Total resources expended		14,259	20,255
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(14,013)	20,473
Fund balances at 1 June 2020		20,473	-
		<hr/>	<hr/>
Fund balances at 31 May 2021		6,460	20,473
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

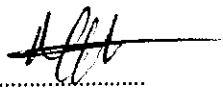
GIVE A DOG A BONE CIO

BALANCE SHEET

AS AT 31 MAY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		8,828		-
Current assets					
Stocks	10	-		10,000	
Debtors	11	-		323	
Cash at bank and in hand		1,432		11,950	
		<u>1,432</u>		<u>22,273</u>	
Creditors: amounts falling due within one year	12	<u>(3,800)</u>		<u>(1,800)</u>	
Net current (liabilities)/assets			<u>(2,368)</u>		<u>20,473</u>
Total assets less current liabilities			<u>6,460</u>		<u>20,473</u>
Income funds					
Unrestricted funds			<u>6,460</u>		<u>20,473</u>
			<u>6,460</u>		<u>20,473</u>

The financial statements were approved by the Trustees on9/8/2022


.....
T Twyne
Trustee

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

Charity information

Give A Dog A Bone CIO is a Charitable Incorporated Organisation in England and Wales. The registered charity number is 1182955.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Foundation model constitution, the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 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:

Plant and equipment	25% Straight line
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GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

(Continued)

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 recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Debtors

Other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	246	2,900
Grants	-	10,000
	<u>246</u>	<u>12,900</u>

4 Other trading activities

	Total	Unrestricted funds
	2021	2020
	£	£
Shop income	-	27,828
	<u>-</u>	<u>27,828</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Trading costs</u>		
Operating charity shops	10,000	15,319
	<u>10,000</u>	<u>15,319</u>

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

6 Charitable activities

	Provision of recycling services 2021 £	Provision of recycling services 2020 £
Depreciation and impairment	1,001	-
Travel	-	3,091
Advertising	500	-
Sundry expenditure	323	-
Computer costs	360	-
	<u>2,184</u>	<u>3,091</u>
Share of governance costs (see note 7)	2,075	1,845
	<u>4,259</u>	<u>4,936</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Accountancy	-	2,000	2,000	-	1,800	1,800
Bank charges	-	75	75	-	45	45
	<u>-</u>	<u>2,075</u>	<u>2,075</u>	<u>-</u>	<u>1,845</u>	<u>1,845</u>
Analysed between						
Charitable activities	<u>-</u>	<u>2,075</u>	<u>2,075</u>	<u>-</u>	<u>1,845</u>	<u>1,845</u>

Governance costs includes payments to the independent examiner of £1,800 for independent examination fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

GIVE A DOG A BONE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

9	Tangible fixed assets		Plant and equipment
			£
	Cost		
	Additions		9,829
	At 31 May 2021		<u>9,829</u>
	Depreciation and impairment		
	Depreciation charged in the year		1,001
	At 31 May 2021		<u>1,001</u>
	Carrying amount		
	At 31 May 2021		<u><u>8,828</u></u>
10	Stocks		
		2021	2020
		£	£
	Finished goods and goods for resale	-	10,000
		<u>-</u>	<u>10,000</u>
11	Debtors		
		2021	2020
	Amounts falling due within one year:	£	£
	Other debtors	-	323
		<u>-</u>	<u>323</u>
12	Creditors: amounts falling due within one year		
		2021	2020
		£	£
	Other creditors	1,800	-
	Accruals	2,000	1,800
		<u>3,800</u>	<u>1,800</u>
		<u><u>3,800</u></u>	<u><u>1,800</u></u>
13	Related party transactions		
	There were no disclosable related party transactions during the year (2020 - none).		