

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

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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 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

(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.

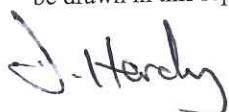
Independent examiner's statement

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
	<u>162,950</u>	<u>322,044</u>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	1,000	5,424
	<u>1,000</u>	<u>5,424</u>

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

25,500

51,338

14 Retirement benefit schemes

2024
£

2023
£

Defined contribution schemes

Charge to profit or loss in respect of defined contribution schemes

715

5,808

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).