



Charity number: 1190959



Trustees Report and Financial Statements for the year ended 31 March 2022

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Officers, advisers, and contact details

Charity registration	A foundation model Charitable Incorporated Organisation Registered in England and Wales; number 1190959
Registered office	Harpenden Hall, Southdown Road, Harpenden, AL5 1TE
Trustees	Kieran Stanbridge Gemma Wardell Dave Wardell

All Trustees were appointed when the Constitution was confirmed on 18 May 2020

Banks:	Metro Bank One Southampton Row, London, WC1B 5HA CAF Bank 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ
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Independent Examiner	Jonathon Holt BA(Hons) FCCA Cloke & Co 475 Salisbury House London Wall London EC2M 5QQ
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Website and social media	www.thinbluepaw.org.uk Twitter: @ThinBluePaw Facebook: @thinbluepaw Instagram: @thinbluepaw LinkedIn: Thin Blue Paw Foundation
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Contact us	info@thinbluepaw.org.uk
Donate to help us	donate.thinbluepaw.org.uk

A personal message from the Trustees

It's hard to believe we're already into our second year of running the Foundation and that we now have more than 300 retired dogs signed up for support. We had big ambitions when we launched the Thin Blue Paw Foundation but, although we were confident in the charity and our aims, we had no idea how quickly we would grow and expand. We owe all of our success – and the number of dogs and owners we're now able to help – to our incredible sponsors, donors and fundraisers.

As a group of dog-lovers with various links to the police, we all knew only too well the amazing dedication and commitment that the UK's police and Ministry of Defence police dogs show each and every day. We had a clear ambition for the Thin Blue Paw Foundation: we wanted to protect these dogs, celebrate their achievements, and support them in their retirements.

We're thrilled that we continue to do this vital work, having paid 200 claims for almost 100 dogs over our first two years. We've paid for lifesaving and life-changing operations, funded expensive medication to manage painful conditions, and financed treatment such as hydrotherapy to ensure that these canine heroes can live happy, healthy retirements. We've also distributed first aid kits to dog units across the nation as well as providing first aid training to more than 250 dog handlers while also working with policymakers to call for greater protection and support for service dogs.

We celebrate current and former working dogs every day, through sharing their amazing stories on our social media accounts, publicising their stories on our website and through the media, and discovering the nation's bravest canines at our annual Thin Blue Paw Awards. We want the world to know how incredible (and important) our four-legged crime-fighters are!

We're really proud that we've been able to share our work with our more than 60,000 supporters across Facebook, Twitter, Instagram and LinkedIn, and that we've had the chance to highlight some of our amazing dogs through the media with articles in national newspapers, on mainstream TV channels, and in some of the country's leading magazines.

We're also incredibly grateful to the many regular donors who support our work – so we can help more dogs in need of vital medical treatment – and to all of the people who have organised fundraising events to support us. Thank you to every single person who told their friends about us, shared our stories online, and helped us to spread the word about how incredible these dogs are.

We have big ambitions for the future and we are committed to helping more dogs, and their owners, over the next year. With your help, we can create a better future for these su-paw heroes!

Kieran Stanbridge
Gemma Wardell
Dave Wardell

The Trustees present their report along with the financial statements covering the year ended 31 March 2022. Previous period comparatives are from 18 May 2020, when the charity was constituted, to the period end of 31 March 2021. The financial statements have been prepared based on the accounting policies set out in the note to these accounts. The Trustees, and other administrative details are shown on page 2.

Our mission

We will protect,
celebrate &
rehabilitate both
serving and
retired police
dogs from across
the United
Kingdom.

Serving police officers Dave and Gemma Wardell and their friend and fellow dog-lover Kieran Stanbridge set up the Foundation in 2020 after months spent researching what national support there was available for working and retired police dogs. Their aim was simple: to improve the health and welfare of serving and retired police dogs.

There are around 1,500 serving police dogs across the UK and approximately 150 retire each year. Many of these dogs stay with their handlers, alongside any replacement service dog, while others are adopted by police colleagues or by members of the public.

But many people are unaware that retired police dogs do not receive any financial support from the force they served with meaning the responsibility for their care – and the associated costs – fall solely on their owner. As it's incredibly difficult to get insurance for an ex-working dog, this can be a daunting prospect for any new owner, particularly as many retired police dogs will carry with them the wear and tear of a strenuous working life that can cause painful medical conditions in later life.

The Foundation provides much-needed financial support to almost 300 retired police dogs and their owners to ensure they can lead a long and happy retirement with access to the very best vet care and treatment they may need.

Protect

We will continue to campaign for greater protection for serving police dogs as well as better support for canine heroes once they retire. We will work to influence lawmakers, calling for legislation and policy that protects these dogs in their service, as well as supporting relevant campaigns. Working with our partners, we have already supplied free dog first aid training to dog handlers throughout the UK as well as sending out free first aid kits to dog units. And we will continue to explore providing PPE for police dogs across the UK, including stab vests and paw protectors.

Celebrate

Every day, police dogs in the line of duty help to tackle crime and keep their communities safe. These unsung heroes put their lives on the line every time they head out to work, always with a wagging tail.

We launched the Thin Blue Paw Awards in 2021 to celebrate these dogs' achievements – along with their dedicated handlers – and, this year we're excited to shine a light on more of the UK's su-paw heroes.

Rehabilitate

After retiring from active service, the cost of caring for a retired police dog becomes the sole responsibility of their new owner. With insurance practically impossible to attain, we will step in to provide much-needed financial support to help cover the often huge costs of medication, veterinary treatment, and ongoing therapy to treat illnesses, injuries, and conditions, and ensure the dog can enjoy their retirement.

Our fund is open to all retired police dogs within the United Kingdom.

Our impact

What we have done

Since we started, we have:

- 🐾 signed up 300 dogs across the UK;
- 🐾 this year we issued £41,190 for almost 80 claims to 38 separate dogs for a range of veterinary treatments, medication and therapy;
- 🐾 sponsored arrangements for a number of hydrotherapy sessions;
- 🐾 sponsored 500 online veterinary consultations with Joii vets, for the dogs registered with us;
- 🐾 provided first aid training to 260 dog handlers across the UK and sent all participants free first aid kits.

The average claim, per dog, is £1,100 – the maximum claim for any one dog reaching almost £6,000 – and 18 dogs made two or more claims while four dogs receive regular support for ongoing long-term support.

Our scope

When we originally launched the Foundation, we pledged to support any retired police dog who had served within one of the UK's 45 police forces in England, Wales, Scotland, and Northern Ireland. We also committed to support retired Ministry of Defence Police dogs and RAF police dogs and we plan to expand to begin supporting retired prison dogs too.

Events & promotions

We've attended many police open days, dog shows and family-friendly events to represent the Foundation, raise awareness of our work, talk to the public about the importance of police dogs, and raise much-needed funds. We are excited to have held our Thin Blue Paw Awards – sponsored by Animal Friends Insurance – for two years running, where we celebrate the nation's bravest and most committed police dogs.



Our future plans

Our first year was a whirlwind and we're incredibly grateful to our dedicated team, partners, supporters, and volunteers who helped us achieve so much. In our second year, we've continued to grow and support even more dogs in need, as well as setting up schemes to improve welfare within the working dog sector, continue to provide free first aid training and first aid kits to dog units across the UK.

- review how we best support retired police and whether we expand to help other service dogs in the future
- review our own internal structure and plan how to grow the organisation in order to help more dogs and achieve change to better protect working dogs
- consider longer term roles and objectives, including potentially lobbying for improved Government support and setting up permanent rehabilitation facilities

Case studies

Here are just three examples that illustrate the type of support we have provided, and how this has helped the dog and their owners.

RPD Harper

Six-year-old German Shepherd Harper served with Northamptonshire Police for two years – during which time she was dubbed a hero and won an award for helping her handler locate a high-risk missing man who'd tried to take his own life – before an injury forced her to retire early. She was fostered and then adopted by Nottinghamshire Police control room dispatcher, Daniela Evans, who already had, Charlie, who failed police dog training. Struggling to find insurance, Daniela signed up with the Thin Blue Paw Foundation who stepped in to help treat Harper's allergies. Daniela said:

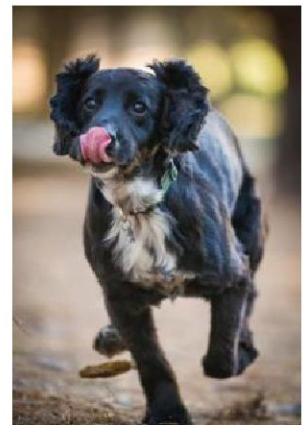
"The Thin Blue Paw Foundation means I don't have to worry should Harper ever need major surgery without having to sell my home; it's a lifeline for retired police dogs."



RPD Joe

Cocker spaniel Joe spent eight years working as a cash, drugs and firearms detection dog with Surrey and Sussex Police until his retirement in December 2019. He was adopted by Guernsey police dog handler, Dan Thomas, and now enjoys the sunshine and beaches. When he slipped a disc in his spine, compressing a nerve, he needed treatment and pain relief costing more than £500; and the Foundation stepped in to help. Dan said he's now back to his 'bubbly self', adding:

"The support from the charity was a huge, huge help for us financially. We're incredibly grateful and I think Joe is too!"



RPD Cipo

Cipo travelled from Holland to join Police Service Northern Ireland where he worked as a general purpose dog for five years, retiring at the age of six due to arthritis and spondylosis of the spine. Regular swimming helps loosen him up and makes him more comfortable so the Foundation granted his former handler and now owner, Sarah, with £1,000 to go towards ongoing hydrotherapy and medication. Sarah said:

"Cipo's care is expensive and I feel very lucky to have these covered by this amazing charity. Without this support I wouldn't be able to swim Cipo as frequently and he wouldn't be doing as well as he is at his age."



Our partners, supporters, and collaborators

We wouldn't be able to do the vital work we do without the help of our partners, supporters, and collaborators. We are incredibly grateful to all those who have provided financial support and fundraising on our behalf, including:

- Animal Friends;
- ai vets;
- Pet Remedy;
- All our donors and those that have arranged sponsored events, especially during these Covid times.

We would also like to say a huge thank you to all the incredible police staff and supporters who have organised fundraisers and charity challenges to raise money for the Foundation. These include:

- A group of committed fundraisers who walked, ran, and cycled more than 9,000 miles in memory of a late Hampshire Police dog handler, and donated part of their funds to the Foundation;
- A kennel assistant from the Ministry of Defence Police Dog Section at DM Glen Douglas in Scotland who took on the 22-mile Kilt Walk to raise money to support our work;
- And a Nottinghamshire Police control room dispatcher – and owner of two ex-police dogs – who walked 280,000 steps to raise money and say 'thank you' to the charity for supporting her.

Our other activities

Media

It's been wonderful to harness our team's expertise and contacts to secure widespread regional and national media coverage during our second year of operation, in turn raise awareness of our work and boosting our donations.

We've been privileged to feature in policing titles such as Police Professional, Police Life, Crime Monthly and Police Oracle, and in dog publications such as Dogs Monthly, Your Dog and Edition Dogs. Stories about our work have also been covered by titles including The Sun, BBC News, Mail Online, The Sunday Telegraph, Evening Standard and Sky News.



Crime Monthly

Our inaugural awards prompted more than 120 pieces of media coverage, including prime broadcast shows such as BBC Breakfast, Steph's Packed Lunch and Crimewatch, national newspapers including the Daily Mail, The Times, Metro, The Sun and The Guardian, and widespread regional broadcast and print coverage. We hope this year's awards will prove even bigger and better...!

The cost of living crisis is one of the biggest issues impacting families across the UK today. We know it is important to be topical and we wanted to be part of this discussion and highlight our concerns about how it would impact the owners of retired police dogs. Our press release received coverage on Sky News as well as in The Sunday Telegraph, Companion Life, Pet Business World and in regional media.

Our merchandise

We have a comprehensive online shop selling a variety of merchandise for dogs and their owners. We offer something for all dog-lovers and owners. The shop has proved to be a useful source of additional funds and new lines are always being introduced.

Operational

Objective	<p>The charity's objective set out in the Charity's Constitution are:</p> <p>For the benefit of the public to relieve the suffering of serving and retired police dogs from across the United Kingdom by protecting and rehabilitating.</p>
Structure, Governance and Management	<p>The charity is governed by a foundation model Charitable Incorporated Organisation (CIO) constitution dated 18 May 2020 and was registered with the Charity Commission in England and Wales in August 2020.</p> <p>Trustees, including the initial Trustees, are appointed for a term of three years. The Trustees are in regular contact with each other, as well as formal meetings three times a year.</p> <p>Additional Trustees will be recruited as required, either to replace a retiring Trustee or where it is felt that the Charity would benefit from additional skillsets and expertise. Following a selection process new Trustees will be taken through an induction programme covering the ethos, mission, governance, and financial background of the charity. They are also briefed on the role of a Trustee and Charitable law.</p> <p>None of the Trustees received any remuneration for their services. Administration, fundraising and other back-office services are supplied by third parties on short term contracts, including arrangements for the provision and supply of merchandise.</p> <p>The charity has no direct employees.</p> <p>To support the fundraising, marketing, and merchandising the charity has fully embraced current technology and access to social media. Wherever possible, processes are automated and integrated. These incur fees based on a mixture of subscription and volume pricing arrangements.</p>
Public Benefit	<p>Our purpose is for the benefit of the public to relieve the suffering of serving and retired police dogs from across the United Kingdom by protecting and rehabilitating.</p> <p>The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".</p>
Fundraising	<p>We are reliant on fundraising to cover our costs and are incredibly grateful to all our supporters for the contributions they have made. We are registered with the Fundraising Regulator and abide by their codes and regulations.</p> <p>Our approach to fundraising consists of:</p> <ul style="list-style-type: none">• soliciting donations from corporate partners, individuals, charitable funds, and others who have a similar interest in promoting the welfare of the dogs we support.• direct marketing appeals to individuals who have already expressed an interest in the work we do• encouraging people to participate in events to raise funds on our behalf• a number of charitable and informational events, some of which will raise funds. We also exhibit and provide information centres at relevant exhibitions and events such as Crufts <p>We do not currently use third party professional fundraisers.</p> <p>We strive for excellence through a safe fundraising environment for all donors. Should we have concerns regarding the vulnerability of a donor, for example, a lack of capacity, then we would not take a donation.</p> <p>Our privacy policy is available on our website. During the year to 31 March 2022 we have not received any complaints.</p>

Covid Pandemic

The global Covid Pandemic and national lockdowns were a fact of life before the charity was formed. This has had an impact on our activities and we had planned to have exhibitions and stalls at a number of major events, such as Crufts and other national and local shows. Our presence at these events has a threefold purpose: information sharing, promoting the charity, and growing the network of supporters.

It is only since the easing of the covid restrictions and into the summer of 2022 that we can start participating more fully in these events as they open up.

Financial review

The accounts have been prepared in accordance with FRS102 and the Statement of Recommended Practice on Accounting and Reporting by Charities (effective 1 January 2019). The Statement of Financial Activities shows surplus of £31k for the year to 31 March 2022 (period ended March 2021: £91k), all unrestricted funds.

Results for the period

Total income year was £215,883 (March 2021: £214,364). The majority of this, £196,816 (March 2021: £184,198), was donations and fundraising from our many supporters, whether personal, from connections with a number of police forces around the country and corporate sponsorships, particularly Animal Friends and Pet Food Limited. The increase in the level of support from individuals is very promising.

We are extremely grateful to all of our donors, supporters and volunteers and the contributions they have made in our first full year.

We also generated £19,050 from merchandise sales (period to March 2021: £30,157). A lot of sales in the initial period were of higher value items, particularly quality clothing.

Please do support our online store as we are continually introducing new lines.

Total expenditure was £184,664 (March 2021: £123,207), including £17,235 (2021: £20,851) of merchandise costs.

We gave £41,190 (2021: £42,182) in support for our registered dogs, as direct financial support. The direct financial support we provide is dependent on the number and value of applications, and not something that can easily be predicted. In addition, we arranged for a number of dog first aid kits to be distributed to dog handling units in various forces around the country together with first aid training for the handlers.

The period to March 2021 included an element of set-up costs, amounting to £9,010, that have not been repeated this year, although new systems appropriate to running the charity are always being considered.

The Trustees have provided so much support across all the activities and setting up the charity, we have not allocated indirect support costs to the various charitable activities. This approach may change in the future.

At the period end the Charity had net assets of £122,376 (March 2021: £91,157) mainly held deposit accounts at the bank.

Reserves policy

We are looking to build up our reserves to ensure we have sufficient funds such that we can provide the necessary support on an ongoing basis and can meet all requests for support as applications are made.

Applications for support are ad-hoc and outside of the trustees control. We feel it's important to have a strong balance of reserves, so the Charity is always able to fulfil our charitable objectives at any time.

The Trustees will keep this under regular review but are looking to build this up to a level equivalent to six to nine months total expenditure.

Going concern

We will also have regard to potential future major projects that will enhance the support we can give, whether that be by extending the range of support offered or providing specific services or facilities.

The Trustees review the charity's cash flow to ensure that it has sufficient working capital available to sustain its operations and that it can meet its day-to-day requirements from existing cash resources.

The Trustees regularly review the risks and consider the potential impact on the charity considering existing resources, together with anticipated future income and outgoings.

Our current projections show that the charity is expected to be able to meet its liabilities as they fall due for the foreseeable future. After careful consideration of these factors, the Trustees have concluded that the going concern basis of preparation is appropriate.

This report was approved by the Trustees, and signed on their behalf on 28th October 2022

Kieran Stanbridge

Trustee

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustee and the Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these accounts, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and the group and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. It is also responsible for safeguarding the assets of the charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Thin Blue Paw Foundation

Responsibilities and basis of report

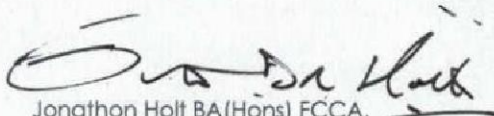
I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022. As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

I have no concerns and have come across no 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 accounts to be reached.



Jonathon Holt BA(Hons) FCCA.

Cloke & Co
475 Salisbury House
London Wall
London
EC2M 5QQ

19 December 2022

Statement of Financial Activities

		Year ended 31 March 2022			Period to 31 March 2021
	Note	Unrestricted	Restricted	Total	
		£		£	£
Incoming resources					
Income and endowments from:					
Donations	2	166,816	30,000	196,816	184,198
Other trading activities	3	19,050	-	19,050	30,157
Investments		17	-	17	9
Other					-
Total		185,883	30,000	215,883	214,364
Resources expended					
Expenditure on:					
Fundraising costs	4	32,235	-	32,235	14,422
Charitable activities:	5				
Grants and donations given		46,768	-	46,768	51,579
Events and promotional costs		6,952	30,000	36,952	5,243
Administration and support costs		51,474	-	51,474	31,112
Other trading activities	3	17,235	-	17,235	20,851
Total		154,664	30,000	184,664	123,207
Net income		31,219	-	31,219	91,157
Total funds brought forward		91,157	-	91,157	-
Total funds carried forward		122,376	-	122,376	91,157

All of the above results are derived from continuing activities. All gains and losses recognised in the period are included above. The notes on pages 15 to 18 form part of these financial statements

Balance Sheet

	Note	31 March 2022 £	31 March 2021 £
Fixed assets	7	8,782	3,902
Current Assets:			
Stock of merchandise		930	-
Debtors		2,956	2,095
Cash at bank		121,024	101,217
Total current assets		124,910	103,312
Creditors: amounts falling due within one year	8	11,316	16,057
Net current assets		113,594	87,255
Total assets less current liabilities		122,376	91,157
Total net assets		122,376	91,157
Charity funds			
Unrestricted funds	9	122,376	91,157
Restricted funds	9	-	-
Total funds		122,376	91,157

The notes on pages 15 to 18 form part of these accounts.

The accounts were approved by the Board of Trustees and signed on their behalf by:

Kieran Stanbridge

Trustee

28th October 2022

Notes to the accounts

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

1. Accounting policies

a. Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

b. Going Concern

The accounts are prepared on the going concern basis.

After careful consideration of these factors, the Trustees have concluded that there are no material uncertainties about the charity's ability to continue in operation and that the going concern basis of preparation is appropriate

c. Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

d. Taxation

The charity is not liable to direct taxation (corporation tax) on its income as it falls within the various exemptions available to registered charities. The charity is not registered for Value Added Tax (VAT) and is therefore unable to reclaim the input tax it suffers on its purchases. Expenditure in the accounts is therefore shown inclusive of VAT where appropriate

e. Fund accounting

Funds held by the charity are either:

- ✿ Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustee.
- ✿ Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.
- ✿ Restricted funds - these funds, which arise from grants or donations made for a specific purpose, can only be used for that particular purpose within the objects of the charity. Restrictions arise when stipulated by the donor or grantor or where funds are raised for a specified purpose. The balances of the funds represent the unspent balances.

f. Incoming resources

Voluntary income, including donations, gifts and legacies that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift.

Income derived from merchandise sales and from events is recognised as earned (that is as the related goods or services are provided)

g. Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities
- the charity is not registered for VAT

The value of services provided by Trustees and volunteers is not incorporated into these financial statements. Given the significance of the voluntary contribution on the various activities of the charity from the Trustees in relation to the other support for the time being it is more appropriate not to allocate indirect support costs to the various charitable activities.

h. Tangible assets and depreciation

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

IT and office equipment (items over £500 are capitalised) three to five years

i. Stocks

The bulk of the charity's merchandise sales are through a third-party manufacturer and are invoiced at the point of sale. Items are acquired from third parties in the traditional way and held for resale are included at the lower of cost or net realisable value. At the previous period end there were no significant levels of owned stock.

j. 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.

2. Donations

	Year to 31 March 2022			Period to March 2021
	Unrestricted	Restricted	Total	
	£	£	£	£
Donations and gifts	157,011	-	157,011	76,757
Corporate partnerships	-	30,000	30,000	102,350
Gift Aid	9,805	-	9,805	5,091
				-
	166,816	30,000	196,816	184,198

The corporate partnership was in support of the awards ceremony held in September 2021.

3. Other trading activities

	Year ended 31 March 2022	Period to 31 March 2021
	£	£
Sales of merchandise	19,050	30,157
less: Merchandise costs	(17,235)	(20,851)
	1,815	9,306

4. Fundraising costs

	Year ended 31 March 2022	Period to 31 March 2021
	£	£
Advertising and marketing	20,929	10,520
Platform fees	11,306	3,902
	32,235	14,422

5. Charitable activities

	Unrestricted	Restricted	Year to 31 March 2022 Total	Period to March 2021
	£	£	£	£
Financial assistance	41,190	-	45,890	42,182
Other charitable support	5,578	-	878	9,397
Grants and support given:	46,768	-	46,768	51,579
Events and promotional costs:	6,952	30,000	36,952	5,243
Support and administration:				
Administration and professional fees	34,834	-	34,834	17,106
Depreciation and impairment (note 7)	5,227	-	5,227	655
Office and general costs	10,413	-	10,413	3,441
Independent examination	1,000	-	1,000	900
Set-up and development costs	-	-	-	9,010
Total support and administration	51,474	-	51,474	31,112
	105,194	30,000	135,194	87,934

6. Staff and trustee costs

There were no permanent employees during the year (period to March 2021: none). A number of administration and support services are provided to the charity on short-term contracts.

No trustee or person related or connected by business to them, have received any remuneration during the period. No trustee was reimbursed for any expenses (period to March 2021: £nil).

7. Fixed assets

	2022	2021
Cost:	£	£
Brought forward	4,557	-
Additions in the period	10,107	4,557
Carried forward	14,664	4,557
Depreciation:	£	£
Brought forward	655	-
Charge for the period	2,803	655
Impairment adjustment	2,424	-
Carried forward	5,682	655
Net book value 31 March	8,782	3,902

The fixed assets comprise IT and Office equipment.

The impairment adjustment of £2,424 (2021: £nil) is an additional charge on a series of assets acquired in the year for a specific project that did not perform as required. These assets are held at the amount realised from their disposal subsequent to the year end.

There were no capital commitments at the end of the year (31 March 2021: £nil)

8. Creditors and accruals

	31 March 2022	31 March 2021
	£	£
Trade creditors	180	2,355
Accruals for financial support committed	5,548	11,874
Other accruals and deferred income	5,588	1,828
	11,316	16,057

All creditors and accruals are due within one year.

9. Movements in funds

	1 April 2021	Income	Expenditure	31 March 2022
		£	£	£
Unrestricted funds:	91,157	185,883	(154,664)	122,376
Restricted funds:				
Event sponsorship:				
Animal Friends	-	25,000	(25,000)	-
Pet Food Limited	-	5,000	(5,000)	-
Total restricted funds:	-	30,000	(30,000)	-
Total funds:	91,157	215,883	(184,664)	122,376

There were two gifts of corporate sponsorship received and utilised in the year, both to cover the awards ceremony held in September 2021 at Knebworth House.