



Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Thin Blue Paw Foundation  
Charity number: 1190959

Braceys Accountants Limited  
Unit 1 The Cam Centre  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TW

Thin Blue Paw Foundation



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for the Year Ended 31 March 2025

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Thin Blue Paw Foundation

Reference and Administrative Details  
for the Year Ended 31 March 2025

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UK Charity Registration	1190959
Registered Office	Thin Blue Paw Foundation Red Gables, Rothamsted, West Common, Harpenden, Hertfordshire, AL5 2JQ
Trustees	
Kieran Stanbridge (Chair)	appointed 03/06/2025
Jennifer Preston	appointed 02/10/2025
Diane Lewis	appointed 02/10/2025
Simon Mapstone	appointed 13/10/2025
Lyndsay Hughes	
Gemma Wardell	resigned 10/10/2025
Dave Wardell	resigned 10/10/2025
Banks	Metro Bank, One Southampton Row, London, WC1B 5HA  Barclays, Barclays Leicester, LE87 2BB
Independent Examiner	Jack Dallimore ACCA Braceys Accountants Ltd Unit 1, The Cam Centre, Wilbury Way, Hitchin, SG4 0TW
Accountants	Braceys Accountants Ltd Unit 1, The Cam Centre, Wilbury Way, Hitchin, SG4 0TW
Website and Social Media	<a href="http://www.thinbluepaw.org.uk">www.thinbluepaw.org.uk</a> X: @ThinBluePaw Facebook: Thin Blue Paw Foundation Instagram: @thinbluepaw LinkedIn: Thin Blue Paw Foundation YouTube: @ThinBluePaw TikTok: @ThinBluePaw
Contact us	<a href="mailto:hello@thinbluepaw.org.uk">hello@thinbluepaw.org.uk</a>
Donate to help us	<a href="https://donate.thinbluepaw.org.uk/">https://donate.thinbluepaw.org.uk/</a>

Thin Blue Paw Foundation

Report of the Trustees  
for the Year Ended 31 March 2025

## A personal message from the Trustees

We entered our fifth year with big plans; and as we now take a chance to look back on this 12-month period, we feel proud of the work we've done to help dogs and their owners, stand up and speak up for police dogs and their welfare, and support both working and retired police dogs in times of need.

It's been an incredible year, with £64,000 worth of grants issued to cover veterinary care, medication and rehabilitation costs for our retired heroes, and many exciting partnerships, events and projects.

The community we've built has grown and become such an important support system for retired police dog owners, as well as a wonderful place to share stories and ideas. We love to see photos and updates of the dogs who are part of the Foundation family, especially when they're recovering following illness or surgery that we've assisted with.

We're also excited that the Foundation team itself has grown and changed, with changes to the Board of Trustees as some of our co-founders stepped down to focus on other charity work, and new team members joining bringing in new ideas and valuable expertise to ensure that, as we move forward, we can be the most effective and efficient charity possible.

However, it would be wrong to look back over the last year without acknowledging the significant challenges and tragedies that we have also faced.


The tragic death of Leicestershire Police Dog Zyla, while she was pursuing a suspect was heartbreaking for us all. But we were touched by the outpouring of love and support this prompted, highlighting how much the public admires and adores our police dogs. This also sparked important conversations around the safety of police dogs when they're working.

Over the summer, there was widespread unrest and disorder which resulted in violence directed at police officers and dogs, with some suffering serious injuries. We were humbled that, from such darkness, came light. In the wake of the shocking attacks on police dogs, we launched a fundraising appeal which raised thousands of pounds in days and enabled us to send 230 welfare packs to dogs across the country.

After a quieter year in 2023-24, we hit the ground running this year with so many exciting plans and ideas coming to fruition. After a lot of hard work, we launched our new brand and website, creating a wonderful space for our owners and supporters to see more about the dogs we help and the work we do.

We launched new merchandise and our new Remembrance Paw, we helped to unveil a special memorial garden in Humberside and laid a wreath at the Animals in War Memorial, and we helped to spread the word of our work and the incredible bravery of police dogs through our work with the media.

As we look to the future, we're excited about our plans and our goals; we believe we can make real change for police dogs and their owners, and while we may have a long way to go to achieve our dreams, we're not planning on stopping any time soon!

Signed by:  
  
1DD013552B44402.....

Kieran Stanbridge

Chairman

Thin Blue Paw Foundation

Report of the Trustees  
for the Year Ended 31 March 2025

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## OBJECTIVES AND ACTIVITIES

### Our Mission

We launched in 2020 with a clear vision and goal: we wanted to support, protect and celebrate working police dogs, retired police dogs and their owners. We couldn't have dreamed about how fast the Foundation would grow and how far our reach would go, but we're committed to sticking to our core aims and mission while we seek to make a real change for police dog welfare.

### SUPPORT

The cost of living continues to have a huge impact on the owners we work with, as well as police forces, and the Foundation itself. We've worked incredibly hard to foster new partnerships with corporate partners who can both support our work and directly help our wonderful community of owners.

While we're pleased that our work with Animal Friends Insurance has prompted them, and other insurance companies, to introduce special policies for retired police dogs, there's never been a greater need for our work. Over the 2024-25 year, we've issued grants worth £64,000 to retired police dogs in need. While this is lower than the previous year, this is based on need and cannot be predicted.

Our fund remains open to all retired police dogs across the UK. Over the past 12 months, we've surpassed the £350,000 mark. We have saved lives, improved dogs' daily quality of life, relieved pain and discomfort, and shouldered the burden of huge bills for worried owners.

### PROTECT

One of our core aims was always to be a key voice on the issues that impact working service dogs and their handlers, as well as retired dogs and the people who adopt them. As we've grown so too has our reputation, and our voice has become louder within the sector.

We've led discussions around police dog welfare, we've called out poor practice and held individuals accountable, and we've been a voice for the voiceless. From commenting on issues such as calls to phase police dogs out, contributing to discussions around compulsory PPE for police dogs, and giving input into falling police budgets, we always put the health, welfare and wellbeing of police dogs at the core of our public comments.

We want to be leading the conversation to ensure retired police dogs get the care they need and to ensure working police dogs can carry out their roles safely. We will campaign for change when it is needed as well as working with others and supporting others as they seek better protection for these heroes.

### CELEBRATE

While we took a break from the Awards in 2023 and 2024 to concentrate on re-launching the awards in style in 2025, our trustees chose to give out two special awards this year in recognition of two incredible dogs, with a posthumous Outstanding Bravery Award being honoured to Leicestershire's PD Zyla, who died in the line of duty, and the Lifesaver Award going to RPD Bear, from Sussex, after he located a missing man during a walk in the Sussex Downs.

These awards helped to shine a light on the incredible bravery and dedication shown not only by these individuals, but by police dogs and their handlers across the country every single day.

## Our Impact

### What we have done

- ④ Issued more than £350,000 in grants, to date;
- ④ In the 12 months from April 2024 - March 2025, paid £64,000 supporting a range of different treatments, medications and therapies for retired police dogs in need;
- ④ Provided free treats to more than 200 dogs, thanks to our partnership with PARK LiFE;
- ④ Provided welfare packs to 230 dogs, following the public disorder and unrest in summer 2024.

Thin Blue Paw Foundation

Report of the Trustees  
for the Year Ended 31 March 2025

## Spreading the Word

### Media

We had a busy year publicising our work and helping raise awareness of the issues that impact police dogs within the media, both locally, nationally and internationally. We had almost 500 media mentions across the year which reached more than 90m people.

As well as publicising examples of our work and dogs we helped, we also shared stories of amazing fundraisers and challenges and joined conversations around police dog welfare and commented on topical issues.

Following the tragic death of PD Zyla we launched a fundraising campaign in her memory at the request of her handler, and sent tribute patches to all of Leicestershire's police dog handlers.

We also responded to the devastating death of Police Scotland police dog PD Zara who was put to sleep after suffering serious injuries in an accident, despite the vets giving a good prognosis for recovery. We challenged the police decision to put her to sleep and hold the decision-makers accountable for their actions.

We shared some heartwarming human-interest stories through the press, including women's magazines and national newspapers, such as RPD Jooba, who saved her handler's life after indicating him to a heart attack he was suffering; and RPD Donja, who helps her owner deal with chronic illness.

Our biggest media moment of the year came when RPD Bear – a dog who we've supported with major surgery and treatment – found a missing, vulnerable man in the undergrowth while he was on a walk to celebrate his 12<sup>th</sup> birthday.

The story reached millions of people and featured on Good Morning Britain, Sky News, Crimewatch, BBC World Service, as well as in The Telegraph, The Guardian, and on outlets in Canada, Japan and the USA!

Some of our most high-profile media appearances resulted in high-value donations and helped us spread the word of our work.

### Events

We attended several events throughout the year, including Crufts, BVNA Congress, London Vet Show, and the Emergency Services Show.

In addition, we were invited to lay a wreath at the Animals in War Memorial and attended the opening of a special memorial garden in Humberside for serving and retired police dogs.

### Merchandise

We launched our new brand this year, including a new range of merchandise, which has proved to be popular with our community of owners, and our supporters. Please head to our online shop to continue supporting our work.

### Our Partners, Supporters & Collaborators

We'd like to extend our sincere thanks to the following:

- 🐾 Animal Friends Insurance
- 🐾 Barking Heads
- 🐾 PARK LiFE
- 🐾 All of our trustees, team members and volunteers;
- 🐾 Our wonderful community of owners;
- 🐾 Everyone who has donated, supported us or raised funds for the charity;
- 🐾 And all of the police dogs – past and present – for the incredible work they do.

Thin Blue Paw Foundation

Report of the Trustees  
for the Year Ended 31 March 2025

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## Case Studies

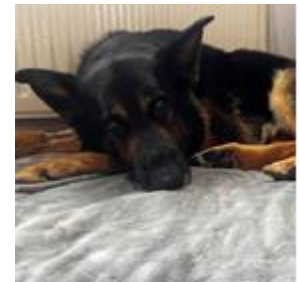
### Toby

Eight-year-old Labrador Toby worked for Bedfordshire Police as an explosive's detection dog, based at Luton Airport, for seven years before retiring in 2014. He was adopted by a couple whose friend worked at the airport alongside Toby. But just two months after starting his new life, Toby fell seriously ill with severe gastroenteritis with the bill exceeding £8,000. The couple hadn't yet looked into insurance for Toby but had registered him with the Foundation so we stepped in to help with the cost of his treatment.



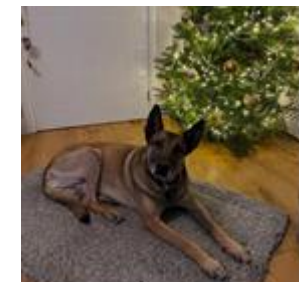
### Neo

German Shepherd Neo retired early from Humberside Police after working as a general-purpose police dog. He was adopted by fellow police officer, Rob, who'd worked with him on jobs and was enjoying retired life when, at the age of nine, he suddenly fell ill. Rob was working when his girlfriend called to say Neo was ill and acting strangely. He got cleared to leave work and rushed over to meet them at the vets where he was diagnosed with gastric torsion (twisting of the stomach). He needed emergency life-saving surgery and Rob, who wasn't sure how he'd pay for such a major operation, contacted the Foundation to ask for help with the £4,000 bill which the trustees swiftly approved.



### Jooba

Jooba started her career with the military in Dorset before joining the police in South Wales and then moving to South Yorkshire. The nine-year-old Belgian Malinois worked as a general purpose dog before retiring in 2022 to live with her handler, Michael. She'd previously had surgery to repair a cruciate ligament so when she started limping Michael was concerned her other leg would need the same. The cost of the operation was covered by the Foundation. However, recovery didn't go to plan and, within just a few days, she had to be rushed back to the vets for emergency treatment for an infection in her joint, again paid for by the charity. She returned home in time to spend Christmas with her family.



### Fiji

Twelve-year-old Belgian Malinois worked as a general purpose dog with Surrey Police for six years before retiring to live with her handler, Claire. The duo have been hugely involved with the Foundation since joining when the charity was formed in 2020, helping us at events and attending special services to represent the charity. We have supported her with monthly medication for allergies and joint issues, and paid for life-saving surgery in 2023 when she fell seriously ill with a bacterial infection of the uterus. This year, Claire had to call on us for help again when Fiji suddenly fell ill with gastric torsion. She was rushed into the vets for emergency surgery and, miraculously, pulled through. We covered the £4,300 bill, bringing Fiji's total claimed from the Foundation to well over £10,000.





Thin Blue Paw Foundation

Report of the Trustees  
for the Year Ended 31 March 2025

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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>Our approach to fundraising consists of:</p> <ul style="list-style-type: none"><li>• soliciting donations from corporate partners, individuals, charitable funds, and others who have a similar interest in promoting the welfare of the dogs we support.</li><li>• 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</li><li>• 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.</li></ul> <p>We do not currently use third party professional fundraisers. We strive for excellence through a safe fundraising environment for all donors.</p> <p>Should we have concerns regarding the vulnerability of a donor, for example, a lack of capacity, then we would not take a donation. Our privacy policy is available on our website.</p>



Thin Blue Paw Foundation

Report of the Trustees  
for the Year Ended 31 March 2025

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## 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 a surplus of £81k, with 41k restricted funds (year to 31 March 2025 surplus of £12k, including £50k of restricted retained earnings).

## Results for the period

Total income in the year was £302k (March 2024: £209k).

Of the total income £270k was donations and fundraising from our many supporters, whether personal or from connections with a number of police forces around the country. We did not hold any major events this year for which we have previously received sponsorship.

We are extremely grateful to all of our donors, supporters and volunteers and the contributions they have made to our Foundation this financial year.

We also generated £25k from merchandise sales (March 2024: £7k). Please do support our online store as we are continually introducing new lines.

Total expenditure was £221k (March 2024: £196k), including £22k (2024: £6k) of merchandise costs.

We gave £64k in grants and support in the year, down from £121k in the previous year 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 or control.

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 £193k, with £41k restricted funds (March 2024: £111k, with £50k being restricted funds) mainly held as 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 average operational expenditure.

## Going concern

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. In some instances this means that we may not be able to pay every claim in full.

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.



Thin Blue Paw Foundation

Report of the Trustees  
for the Year Ended 31 March 2025

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.

2nd January 2026  
Approved by order of the board of trustees on: ..... and signed on its behalf by:

Signed by:  
  
.....1DD013552B44402.....

Kieran Stanbridge  
Chairman



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

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I report to the charity trustees on my examination of the accounts of Thin Blue Paw Foundation (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Signed by:

  
.....40D4D634C7694E8.....

Jack Dallimore ACCA  
The Association of Chartered Certified Accountants

Braceys Accountants Limited  
Unit 1 The Cam Centre  
Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TW

02/01/2026  
Date: .....

## Thin Blue Paw Foundation

Statement of Financial Activities  
for the Year Ended 31 March 2025

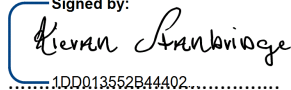
	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	270,706	-	270,706	200,175
Other trading activities	3	25,362	-	25,362	7,422
Investment income	4	1,400	-	1,400	1,147
Other income		<u>5,250</u>	<u>-</u>	<u>5,250</u>	<u>-</u>
<b>Total</b>		<u>302,718</u>	<u>-</u>	<u>302,718</u>	<u>208,744</u>
<b>EXPENDITURE ON</b>					
Raising funds		22,181	-	22,181	6,458
<b>Charitable activities</b>	5				
Financial assistance		64,032	-	64,032	120,944
Other charitable support		5,183	-	5,183	-
Advertising and Marketing		27,501	-	27,501	15,102
Platform fees		4,916	-	4,916	6,804
Administration and professional fees		52,303	-	52,303	37,508
Depreciation and impairment		2,258	-	2,258	3,642
Office and general costs		32,586	-	32,586	5,223
Independent examination		1,200	-	1,200	-
Events and promotional costs		<u>9,189</u>	<u>-</u>	<u>9,189</u>	<u>958</u>
<b>Total</b>		<u>221,349</u>	<u>-</u>	<u>221,349</u>	<u>196,639</u>
<b>NET INCOME</b>		81,369	-	81,369	12,105
<b>Transfers between funds</b>	13	<u>9,270</u>	<u>(9,270)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		90,639	(9,270)	81,369	12,105
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>61,562</u>	<u>49,778</u>	<u>111,340</u>	<u>99,235</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>152,201</u>	<u>40,508</u>	<u>192,709</u>	<u>111,340</u>

## Thin Blue Paw Foundation

Statement of Financial Position  
31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	24,157	-	24,157	1,976
<b>CURRENT ASSETS</b>					
Stocks	9	-	-	-	574
Debtors	10	7,662	-	7,662	7,284
Cash at bank		<u>132,921</u>	<u>40,508</u>	<u>173,429</u>	<u>127,621</u>
		140,583	40,508	181,091	135,479
<b>CREDITORS</b>					
Amounts falling due within one year	11	(12,539)	-	(12,539)	(26,115)
<b>NET CURRENT ASSETS</b>		<u>128,044</u>	<u>40,508</u>	<u>168,552</u>	<u>109,364</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>152,201</u>	<u>40,508</u>	<u>192,709</u>	<u>111,340</u>
<b>NET ASSETS</b>		<u>152,201</u>	<u>40,508</u>	<u>192,709</u>	<u>111,340</u>
<b>FUNDS</b>	13				
Unrestricted funds				152,201	61,562
Restricted funds				<u>40,508</u>	<u>49,778</u>
<b>TOTAL FUNDS</b>				<u>192,709</u>	<u>111,340</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd January 2026 and were signed on its behalf by:

Signed by:  
  
 .....1DD013552B44402.....  
 Kieran Stanbridge  
 Chairman

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### **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

### **Income**

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)

### **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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **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.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment                      -    33% on cost

continued...



Thin Blue Paw Foundation

Notes to the Financial Statements  
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Stocks

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

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.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	258,285	185,752
Gift aid	<u>12,421</u>	<u>14,423</u>
	<u>270,706</u>	<u>200,175</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sale of Merchandise	25,362	7,422
Gift aid	<u>(21,770)</u>	<u>(6,458)</u>
	<u>3,592</u>	<u>964</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest Income	<u>1,400</u>	<u>1,147</u>

continued...

Thin Blue Paw Foundation

Notes to the Financial Statements  
for the Year Ended 31 March 2025**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Financial assistance	-	64,032	-	64,032
Other charitable support	5,183	-	-	5,183
Advertising and Marketing	27,501	-	-	27,501
Platform fees	4,916	-	-	4,916
Administration and professional fees	52,303	-	-	52,303
Depreciation and impairment	2,258	-	-	2,258
Office and general costs	32,586	-	-	32,586
Independent examination	-	-	1,200	1,200
Events and promotional costs	9,189	-	-	9,189
	<u>133,936</u>	<u>64,032</u>	<u>1,200</u>	<u>199,168</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	150,397	49,778	200,175
Other trading activities	7,422	-	7,422
Investment income	<u>1,147</u>	<u>-</u>	<u>1,147</u>
<b>Total</b>	<u>158,966</u>	<u>49,778</u>	<u>208,744</u>
<b>EXPENDITURE ON</b>			
Raising funds	6,458	-	6,458
<b>Charitable activities</b>			
Financial assistance	120,944	-	120,944
Advertising and Marketing	15,102	-	15,102
Platform fees	6,804	-	6,804
Administration and professional fees	37,508	-	37,508
Depreciation and impairment	3,642	-	3,642
Office and general costs	5,223	-	5,223
Events and promotional costs	<u>958</u>	<u>-</u>	<u>958</u>
<b>Total</b>	<u>196,639</u>	<u>-</u>	<u>196,639</u>
<b>NET INCOME/(EXPENDITURE)</b>	(37,673)	49,778	12,105
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>99,235</u>	<u>-</u>	<u>99,235</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	61,562	49,778	111,340

continued...



Thin Blue Paw Foundation

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**8. TANGIBLE FIXED ASSETS**

	Intangibles £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024	-	-	11,946	11,946
Additions	<u>13,834</u>	<u>9,270</u>	<u>-</u>	<u>23,104</u>
At 31 March 2025	<u>13,834</u>	<u>9,270</u>	<u>11,946</u>	<u>35,050</u>
<b>DEPRECIATION</b>				
At 1 April 2024	-	-	9,865	9,865
Charge for year	<u>1,028</u>	<u>-</u>	<u>-</u>	<u>1,028</u>
At 31 March 2025	<u>1,028</u>	<u>-</u>	<u>9,865</u>	<u>10,893</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>12,806</u>	<u>9,270</u>	<u>2,081</u>	<u>24,157</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>2,081</u>	<u>2,081</u>

**9. STOCKS**

	2025 £	2024 £
Stocks	<u>-</u>	<u>574</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other debtors	<u>7,662</u>	<u>7,284</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	7,599	4,000
Other creditors	<u>4,940</u>	<u>22,115</u>
	<u>12,539</u>	<u>26,115</u>

continued...

Thin Blue Paw Foundation

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**12. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
Unrestricted	61,562	81,369	9,270	152,201
<b>Restricted funds</b>				
restricted	49,778	-	(9,270)	40,508
<b>TOTAL FUNDS</b>	<u>111,340</u>	<u>81,369</u>	<u>-</u>	<u>192,709</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	302,718	(221,349)	81,369
<b>TOTAL FUNDS</b>	<u>302,718</u>	<u>(221,349)</u>	<u>81,369</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
Unrestricted	99,235	(37,673)	61,562
<b>Restricted funds</b>			
restricted	-	49,778	49,778
<b>TOTAL FUNDS</b>	<u>99,235</u>	<u>12,105</u>	<u>111,340</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	158,966	(196,639)	(37,673)
<b>Restricted funds</b>			
restricted	49,778	-	49,778
<b>TOTAL FUNDS</b>	<u>208,744</u>	<u>(196,639)</u>	<u>12,105</u>

continued...

Thin Blue Paw Foundation

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

### 13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
Unrestricted	99,235	43,696	9,270	152,201
<b>Restricted funds</b>				
restricted	-	49,778	(9,270)	40,508
<b>TOTAL FUNDS</b>	<u>99,235</u>	<u>93,474</u>	<u>-</u>	<u>192,709</u>

There has been £9,270 released transferred from restricted funds to unrestricted funds for the construction of a statue commemorating RPD Finn the Charities ambassa-dog.

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted	461,684	(417,988)	43,696
<b>Restricted funds</b>			
restricted	49,778	-	49,778
<b>TOTAL FUNDS</b>	<u>511,462</u>	<u>(417,988)</u>	<u>93,474</u>

### 14. RELATED PARTY TRANSACTIONS

During the financial year, the charity made payments totalling £16,180 (2024: £5,389) to Springers Personalised Products Limited, a company providing merchandise which is then sold by the charity.

Jenny Preston, a trustee of the charity, is also a director of that company. The trustee declared their interest and took no part in the decision to enter into the transaction. Jenny a former police dog handler was appointed as a Trustee following years of volunteering for the Foundation, in addition to having supplied our merchandise since 2020.

The transactions were made on normal commercial terms and at arms length.

At the 31/03/2025 a total amount of £1,094 was outstanding and remains in creditors.

No trustee received any remuneration or other personal benefit in connection with these transactions.

## Thin Blue Paw Foundation

 Detailed Statement of Financial Activities  
 for the Year Ended 31 March 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	258,285	185,752
Gift aid	<u>12,421</u>	<u>14,423</u>
	270,706	200,175
<b>Other trading activities</b>		
Shop income	25,362	7,422
<b>Investment income</b>		
Interest Income	1,400	1,147
<b>Other income</b>		
Fundraising Events	<u>5,250</u>	<u>-</u>
<b>Total incoming resources</b>	302,718	208,744
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	411	-
<b>Investment management costs</b>		
Merchandise Costs	21,770	6,458
<b>Charitable activities</b>		
Subscriptions	4,760	241
Computer Costs	22,227	8,795
Accountancy	15,140	14,900
Travelling	5,907	-
Events	9,189	958
Insurance	1,530	1,553
Legal Expenses	18,849	-
Telephone	1,399	1,018
Postage and stationery	1,679	420
Advertising	27,302	15,102
Administration services	23,696	22,608
Depreciation of tangible fixed assets	2,258	3,642
Grants to individuals	<u>64,032</u>	<u>120,944</u>
	197,968	190,181
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration for non audit work	<u>1,200</u>	<u>-</u>
<b>Total resources expended</b>	<u>221,349</u>	<u>196,639</u>
<b>Net income</b>	81,369	12,105