

DARWIN DOGS

England & Wales · Charity number 1191061

Details

Other names	DARWIN DOGS C.I.C
Status	Registered
Legal form	CIO
Registered	2020-08-28
Register	View on the Charity Commission register

Contact

Address	The Long Eaton Hub 1 Union Street Long Eaton Nottinghamshire NG10 1HH
Phone	07745574332
Email	enquiries@darwindogs.org.uk
Website	www.darwindogs.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO RELIEVE THE NEEDS OF ADULTS WHO HAVE A DIAGNOSIS OF, AND ARE DISABLED BY, A LONG TERM MENTAL HEALTH CONDITION, OR ARE ON THE AUTISM SPECTRUM, ACROSS GREAT BRITAIN, BY PROVIDING ACCESS TO SPECIALISED DOG TRAINING SERVICES TO ALLOW THEIR PETS TO BE TRAINED AS SPECIALIST ASSISTANCE DOGS, PROVIDING FREE AND LOW-COST TRAINING WHERE BENEFICIARIES CANNOT AFFORD IT, AND EDUCATING THOSE PEOPLE AND THEIR GUARDIANS/CARERS AND FAMILIES IN THE USE AND CARE OF SUCH ASSISTANCE DOGS, AND BY RAISING AWARENESS OF THE ISSUES FACED BY SUCH PEOPLE.

Activities: For the public benefit, to relieve the needs of adults who have a diagnosis of, and are disabled by, a long term mental health condition, or are on the autism spectrum, across Great Britain, by providing access to specialised dog training services to allow their pets to be trained as specialist assistance dogs, providing free and low-cost training where beneficiaries cannot afford it.

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£45,383	£48,553	-	-
2024-03-31	£29,893	£33,297	-	-
2023-03-31	£29,121	£19,548	-	-
2022-03-31	£26,910	£24,884	-	-
2021-03-31	£11,026	£7,866	-	-

Trustees

Name	Role	Appointed
David William Wassell		2020-01-04
Sarah Danvers		2024-12-13
Vicki Cutting		2022-12-09

DARWIN DOGS

England & Wales - Charity number 1191061

Accounts



Registered Charity No: 1191061

**Trustees' Annual Report &
Statement of Financial Activity**
for the period 1st April 2024 to 31st March 2025

Trustees

Angela Betts

David Wassell

Michael Goodwin

Margaret Barker

Vicki Cutting

JANUARY 2026

**Darwin Dogs
Trustees' Annual Report &
Statement of Financial Activity
for the period 1st April 2024 to 31st March 2025**

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Trustees Annual Report & Statement of Financial Activity for the Year Ended 31st March 2025

Activities, Achievements & Performance

The Trustees confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

Overview

The charity believes it is to the public benefit that adults with a diagnosis and disability caused by a long term mental health condition, and those on the autistic spectrum, can benefit from an improved quality of life through the support of an Assistance Dog.

We provide access to specialist dog training to allow a client's pet dog to train as a specialised Assistance Dog, able to perform physical tasks and provide support, individual to their owner's needs, to facilitate the owner to perform activities and tasks that would otherwise be inaccessible to them.

Training is provided throughout England and Wales and we aim to provide it at a reduced cost, or even free where beneficiaries cannot otherwise afford it. We educate clients and their guardians/carers and families in the use and care of Assistance Dogs.

The continued education of clients and our dog trainers, raising awareness of issues faced by those living with mental health conditions, and improving the welfare of the dogs themselves, are all extremely important to us.

Darwin Dogs is proud to be a member of Assistance Dogs UK (ADUK), which is a voluntary coalition of charities working to the highest international standards of Assistance Dog and guide dog training and welfare.

Darwin Dogs is also accredited by Assistance Dogs International (ADI) the global coalition of organisations dedicated to upholding the highest standards and excellence for human-dog partnerships.

Objectives

The charity's objectives are:

To make specialised dog training available to anyone disabled by a mental health problem or on the autistic spectrum who could benefit from a highly trained Assistance Dog.

To build a national network of accredited dog trainers to deliver the training.

To build links with accredited bodies to i) increase our understanding and that of our trainers of the medical conditions that our clients suffer from and the different types of support they require and ii) participate in further research in this field, where possible.

To work to develop more client-led, precisely focused, packages of training to deliver the above support.

To promote continuing professional development by up-skilling the charity's accredited dog trainers as required.

To carry out publicity to promote the profile of the charity in order to enable its work.

To continue to develop and implement a sustainable fundraising strategy.

Review of Activities and Achievements

We were successful in our bid to the Pets Foundation and received a multi-year award, to enable us to have an office and employ a new member of staff (due to start in the next financial year). We are so grateful to the Pets Foundation for this kick-start to growing the charity and improving our sustainability.

We were also successful in a bid to Assistance Dogs UK, to be used over the coming year for business strategy and technology consultants, to enable us to plan for our future.

We are also grateful for the donations we have received, both large and small. The larger donations of over £100 are noted in the Financial Report.

We have been part of the development of a Common Outcomes Framework, in conjunction with Assistance Dogs UK, and a number of other members. This is intended to be a method by which we can easily measure and evaluate the impact having an Assistance Dog can make to our clients.

We attended an event in the Houses of Parliament celebrating the work that Assistance Dogs can do. This was well attended by a number of MPs and other interested parties.

None of our activities could have been accomplished without dedicated clients, trainers and volunteers. Thanks go to them all.

Special thanks also go to our amazing social media team who have increased our social presence this year, making us more visible and therefore easier for potential clients to find us. Anne Wassell, Sarah Danvers and Nicola Betts have used their technical expertise and enthusiasm tirelessly.

Funding and grant applications

Sourcing of grant funding continues to be a difficult issue without dedicated staff but all Trustees have shared in trying to identify new funding streams.

Organisational development

The Trustees recognised the need to adopt a new operational structure, and it is still a goal of ours to develop a database to hold client and trainer records. This will alleviate some of the paperwork and allow the charity to grow. As we were successful in our funding bids for an office and an assistant this goal is now a step closer to being achieved.

The Charity Learning Consortium e-learning courses, covering many different subjects, have been rolled out to the Trustees and will remain an on-going learning resource.

How the Public Have Benefitted

As at the end of March 2025 we have successfully qualified 42 assistance dog partnerships, 28 of which are still active, some have retired or the dogs have passed on. There are 22 partnerships at various stages of their training. There is a waiting list of around 80 potential clients eager to start training with us.

Clients are required to complete an Outcome Evaluation Questionnaire every 6 months. The returns we've had from these are still in line with previous years, all clients reporting that the dog has made a significant difference to their health and wellbeing. The main ways the dogs make that difference is by increasing the owner's independence, enabling them to shop, go out socially and return to or enter employment or study at college/university level. We have also seen a reduction in medical appointments, both emergency and GPs, and reduced reliance on family and friends. The plan for future years is that this will be better measured by the ADUK Common Outcomes Framework.

Trustee Development

The trustees are continuing to use their skills and life-experience to move the charity forward, and have been encouraged to partake of the Charity Learning Consortium e-learning courses procured by ADUK.

Looking Ahead

In the coming year we look forward to welcoming new clients, achieving new qualifications and maintaining existing partnerships through their annual reassessments.

For us to grow as a charity we have short and medium term goals to aid our development:

Short term:

1. Continued fundraising to pay for or subsidise training for clients who have the greatest need.

2. Recruitment of voluntary support to aid in fundraising efforts.
3. Organisational development to support growth, collaborative working with our dog trainers and quality assurance of our service delivery.
4. Take advantage of the business strategy and technology consultants, supported by the funding from ADUK, to produce a strategic and financial plan to enable the charity to both grow and become more sustainable.

Medium term:

1. Fundraising activity and grant applications to support increased training of dog trainers and clients and to employ paid staff to provide the professional support services required.
2. Continue to develop a financial plan which includes provision of an appropriate level of reserves.
3. By collaborating with other relevant organisations we plan to continue to develop further our understanding of mental health conditions in order to improve the design and delivery of training appropriate to the needs of our clients.

Then the charity, with its improved resources and organisation, will focus on achieving a sustainable financial position by:

- growing the network of trainers to increase capacity and geographical availability of the service.
- working with local and central government departments to raise awareness of the benefits of the service and so increase the availability of public funding to clients.
- attracting sponsorship and applying for grants in order to further the charity's activities.
- developing and publishing training materials.

Financial Review

Details of Any Funds Materially in Deficit

The Charity has no funds which are materially in deficit.

Policy on Reserves

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- a) to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstances precipitate a short-term fall in its income;

b) to continue to support staff and maintain our obligations to our clients;
c) to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual expenditure.

Principal Sources of Funding and Outgoings

Most of our funds come from clients paying for the training they receive and fundraising.

Outgoings are mainly paying trainers for services delivered, travel, subsidising free and low cost provision of training, equipment and paying the CEO subject to funds being available.

Up until January 2025 there were no other outgoings of a significant nature because of the generosity of David and Julie Wassell who provided a base for the charity at their home, where they undertook all the operational day to day activities, with no administrative support, as well as working with the trustees to develop the necessary policies and administrative and financial management systems to enable the charity to develop and function effectively. From January 2025 the charity has secured into an office and is in the process of transferring all business activities over. David Wassell remains unpaid for all the work he does as Treasurer and administration.

Remuneration of Trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

Financial Status

The charity's current resources from income and unrestricted donations for this financial year were not sufficient to meet its regular outgoings and could not contribute to building the reserves. This was due to the increased support we were able to give to some of our clients through the spending of the restricted funds

(identified for that purpose), some of which had rolled over from the previous financial year, and was carefully monitored to ensure it didn't affect the day to day running of the charity.

Statutory Statements on Liabilities

The Trustees declare that:

The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement

The charity has no debt outstanding at the date of this statement.

Reference and Administration Details

Charity Name & Registration

Name of the Charity is Darwin Dogs

The charity is a Charitable Incorporated Organisation, registration no: 1191061, registered with the Charity Commission on 28th August 2020.

The charity is registered with HM Revenue & Customs

Charity's Address

52 Cavendish Road, Long Eaton, Notts NG10 4HY

e-mail: darwindogs2020@gmail.com

website: www.darwins.org.uk

Names of the Trustees Who Manage the Charity

Name	Office	Appointed
Michael Goodwin		28 August 2020
David Wassell	Treasurer	28 August 2020
Angela Betts		28 August 2020
Margaret Barker	Social Media Manager	28 August 2020
Vicki Cutting		9 December 2022

Names of Advisors & Senior Members of Staff

Julie Wassell Chief Executive Officer

Bank

Barclays 2 High Street, Nottingham NG1 2EN

Independent Examiner

Luke Hamson
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

Structure, Governance & Management

Type of Governing Document

The charity is governed by its Constitution, based on the Charity Commission's model governing document for Foundation Charitable Incorporated Organisations.

Charitable Objects

The objects of the CIO are:

To improve the lives of, and relieve the disability of, adults with a primary diagnosis of a long-term mental health condition, or on the autistic spectrum, across England and Wales, by providing access to specialised dog training services to help them to train their pet dog to mitigate the problems caused by their condition, by qualifying as an Assistance dog.

Such purposes as are exclusively charitable for the public benefit as the trustees shall see fit.

Trustee Selection Methods

There must be at least three charity trustees. The maximum number of trustees is 12.

In accordance with the Constitution, Trustees are appointed or re-appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Approved by the Trustees and signed on their behalf,

A handwritten signature in black ink, appearing to read 'V Cutting', written in a cursive style.

Vicki Cutting

Date: 16th January 2026

Trustee

Statement of Financial Activity

Financial Report by Trustee/Treasurer

Financial Report for 2024/25

By David Wassell, Trustee and Treasurer.

Year ending 31st March 2024 gave a balance of £11,355, a decrease of £3,404, this was comprised of £4,160 restricted funds and £7,195 unrestricted funds.

This last financial year, 2024/2025, was a good one for Darwin Dogs, firstly securing a grant from the Pets Foundation in the October of 24, and then a second grant from Assistance Dogs UK in the January 25. This will enable us to put into practice some of the vital things that were in last year's five-year plan.

Total income for the financial year 2024/25 was £45,224 up from £29,832 an increase of £15,392. This year we got an addition of £159 interest from the bank an increase of £98. General income before donations and grants was up to £31,577 up from £17,699 an increase of £13,878 but there was a drop in actual donations from £12,133 down to £11,912 a decrease of £221.

The donations of £100 or more came from: Chong £4,200, Fragile Technologies £2,500, JKM swimming £1,200, Hughes £713, PayPal Giving Fund £550, ADUK £500, Curzon Club £250, Serrano £225, fundraising at Loughborough Dog Show £146, Long Eaton W.I. £120, Woodland £120, Crannage £100, restricted donations for client funding: Personal budget £13,922 (for 3 years), Hospital Saturday £1,000, Walk-Ley £900.

Along with several small but regular donations via Easy Fundraising, this will continue to be a way for anyone wishing to donate.

Grants - following two successful bids we secured a three year funding package from the Pets Foundation (Pets At Home) £17,880 year one (£14,326 year two and £10,718 year three), and £14,244 from Assistance Dogs UK. All of this funding is for very specific projects and will be held in restricted funds account. The Pets Foundation grant will provide for an office and an administrative assistant, and the ADUK grant will provide for a business consultant and an IT consultant. This money currently makes up a part of the deferred income of £46,595.

Expenditure for the financial year 2024/25 was £48,553, up from £33,297 in 2023/2024, an increase of £15,256, unfortunately still resulting in an overall loss of £3,329 for this year, which is marginally less than last year's loss of £3,465. The loss was due to the spending of money from the restricted funds brought forward from 23/24 and had no impact on the day to day running of Darwin Dogs. There were further changes to how the CEO received her remuneration, she became employer number one in November 2024, this was also in preparation for employee number two which will be an Admin Assistant with a planned start date of April 2025. A new expenditure for this year was the rent of an office in The Long Eaton Hub, this has achieved a big goal of finally getting Darwin's out of my private residence. The trainer's fees for this year were £22,411, a jump up from £10,233, this was due to a small increase in clients, but a big increase in the activities of the existing clients as the bad effect that Covid had on their mental health finally wears off.

There was an increase in Direct and Indirect Financial Support (pro bono work) to £9,778 an increase of £3,332 over last year's £6,446. This was helped by the rollover of funds from previous years, also money from restricted funds (given specifically for this purpose) as well as drawing from the proceeds of our fundraising, hence reducing the need for direct funding for some clients. The basic cost of running Darwin Dogs for 2024/25 was £7,239 up from £4,584 in 2023/24.

Travel and subsistence was £1,667 up from £974 an increase of £693. A big portion of this is due to the high number of re-assessments of existing partnerships as well as some new client visits where online chats are not possible, but wherever possible we are still using online video calls for the initial assessments.

Some of the larger expenses were: Office rent £1,980, insurance £593, subscriptions and memberships £715 (ADI), accountant's fees £895, advertising and website £411 (Little Fox Web Design).

We have continued to use QuickBooks accounting software, it has proven to be worthwhile, and compatible with the accountant's software.

In conclusion Darwin Dogs finished the financial year in a good position with an increase in overall income, due to the skill of Julie and David Wassell writing two successful grant bids. This has enabled Darwin Dogs to move on, to get an office, we will shortly be employing a part time assistant, and be looking to get professional help to build a sustainable future for Darwin Dogs.

[From 23/24 report. There was a significant increase in the expenditure due to the payments for a CEO, Julie Wassell, this is temporarily being paid to her directly and declared to HMRC through her self-assessment tax return, with the view to changing to an employed status if financially sustainable] Julie Wassell CEO, is now on the pay roll and receives a small salary of £16,282. per annum, which currently has to be found from the very limited unrestricted funds.

The charity still has a long way to go, there are still some massive financial challenges, the need to grow the base of the charity, as well as our ability to do more for our clients. The need for this charity's specialised work is currently being outstripped by several hundred percent. Currently all the administration work is done by the CEO and one unpaid Trustee – Treasurer who volunteered a total of 2,000 hours for this financial year, other trustees and volunteers have also been generous with their time.

Looking forward our five year plan is to secure a reliable income source. We will shortly have an office assistant, so will free time for the CEO and Treasurer to do more of their own work, grow the client base, as well as implementing any new strategies the business and IT consultants suggest for us. The next few years will be exciting and transformational for Darwin Dogs.



D. Wassell, Trustee and Treasurer.

9.1.26

Receipts & Payments During the Financial Year Ended March 2025

Full accounts for the period April 2024 to March 2025 are attached.

Disposition of Funds

The Charity has restricted funds, as shown on page 5 of published accounts for year ending March 2025.

Approval of the Board of Trustees

The Trustees declare that they have approved the above Annual Report & Statement of Financial Activity.

Signed on behalf of the Trustees



David Wassell, Treasurer

Date: 16th January 2026

Notes to the Accounts

a) Accounting Policies

The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities and the QuickBooks accounting package.

b) Reimbursement of Out-of-Pocket Expenses

Out-of-pocket expenses necessarily, reasonably and incidentally incurred by Trustee in the course of their duties as Trustees are reimbursed in accordance with the prevailing Financial Policies & Procedures.

c) Salaries & Professional Fees

No trustee receives any payments for the services they provide to the charity.

In the current financial year the charity employed 1 member of staff.

d) Fixed Assets

The charity has not purchased or disposed of any fixed assets in the current financial year.

e) Creditors

Cheques issued prior to the end of the financial year but not appearing in the end of financial year bank statement are only reported as outstanding creditors if they remain unrepresented at the time of producing the financial statements.

f) Rounding Discrepancies

All amounts are recorded to the penny, but in these accounts are shown as digitally rounded to the nearest pound. This can occasionally result in a total apparently not being the sum of its constituent amounts. All individual amounts, and their totals, are nevertheless correct.

**DARWIN DOGS CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Darwin Dogs CIO
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**Darwin Dogs CIO
Charity Information
For The Year Ended 31 March 2025**

Trustees

Mr David Wassell
Mr Michael Goodwin
Mrs Angela Betts
Mrs Margaret Baker
Mrs Vicki Cutting

Charity Number

1191061

Registered Office

52 Cavendish Road
Long Eaton
Nottingham
NG10 4HY

Accountants

P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

Darwin Dogs CIO
Charity No. 1191061
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the profit or loss of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The Trustees who held office during the year were as follows:

Mr David Wassell
Mr Michael Goodwin
Mrs Angela Betts
Mrs Margaret Barker
Mrs Vicki Cutting

The annual report was approved by the trustees of the charity and signed on its behalf:



Mr David Wassell
Trustee
12th September 2025

**Darwin Dogs CIO
Accountants' Report
For The Year Ended 31 March 2025**

Chartered Accountants' report to the trustees on the preparation of the unaudited statutory accounts of Darwin Dogs CIO For The Year Ended 31 March 2025

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of Darwin Dogs CIO For The Year Ended 31 March 2025 which comprise the Income and Expenditure Account, the Statement of Financial Position and the related notes from the charity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the trustees of Darwin Dogs CIO , as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Darwin Dogs CIO and state those matters that we have agreed to state to the trustees of Darwin Dogs CIO , as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Darwin Dogs CIO and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that Darwin Dogs CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and income and expenditure of Darwin Dogs CIO. You consider that Darwin Dogs CIO is exempt from the statutory audit requirement for the year.

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

Signed

Luke Hanson

12th September 2025
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

Darwin Dogs CIO
Income and Expenditure Account
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
INCOME		45,224	29,832
Direct Costs		(28,730)	(10,233)
OPERATING PROFIT		16,494	19,599
Administrative expenses		(19,823)	(23,064)
NET (DEFICIT)/SURPLUS BEFORE OTHER INCOME		(3,329)	(3,465)
Other interest receivable and similar income		159	61
NET (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(3,170)	(3,404)

The notes on pages 6 to 7 form part of these financial statements.

Darwin Dogs CIO
Statement of Financial Position
As At 31 March 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		375		327
			375		327
CURRENT ASSETS					
Stocks	3	156		156	
Debtors	4	2,196		1,028	
PayPal		1,376		1,359	
Cash at bank (Restricted funds)		46,595		4,160	
Cash at bank (Unrestricted funds)		7,076		7,959	
			57,399		14,662
CURRENT LIABILITIES: Accruals and deferred income	5	(49,589)		(3,634)	
NET CURRENT ASSETS			7,810		11,028
TOTAL ASSETS LESS CURRENT LIABILITIES			8,185		11,355
NET ASSETS			8,185		11,355
Income and Expenditure Account			8,185		11,355
TOTAL FUNDS			8,185		11,355

The Financial statements were approved by the trustees, and signed on their behalf:



Mr David Wassell
Trustee
12th September 2025

The notes on pages 6 to 7 form part of these financial statements.

Darwin Dogs CIO
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

1.2. Funds

As required, the funds of the charity have been accounted for as restricted, designated and unrestricted as required.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

Income is measured at the fair value of the consideration received or receivable, net of discounts. Income includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Donations and Grants are measured at the fair value of the consideration received. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

1.4 Expenditure

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% reducing balance method
Computer Equipment	25% reducing balance method

1.6. Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes Bandannas and Jackets.

2. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2024	103	463	566
Additions	-	133	133
As at 31 March 2025	103	596	699
Depreciation			
As at 1 April 2024	59	180	239
Provided during the period	11	74	85
As at 31 March 2025	70	254	324

...CONTINUED

Darwin Dogs CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Net Book Value

As at 31 March 2025	33	342	375
As at 1 April 2024	44	283	327

3. Stocks

	2025		2024
	£		£
Stock- Bandannas and Jackets	156		156

4. Debtors

	2025		2024
	£		£
Due within one year			
Accrued income	1,125		-
Debtors	675		637
Prepayments	396		391
	2,196		1,028

5. Accruals and Deferred Income

	2025		2024
	£		£
Direct creditors	852		675
Other taxes and social security	441		-
Other creditors	1,701		2,959
Deferred income	46,595		-
	49,589		3,634

6. General Information

Darwin Dogs CIO is a Charity, registered number 1191061.

The registered office is 52 Cavendish Road, Long Eaton, Nottingham, NG10 4HY.

Some work has been carried out during the year on a pro bono basis. Accordingly, these figures do not appear in the financial statements of the charity. However, the amount of direct financial support involved comes to a total of £9,778.50. This is equal to 22% of total income.

The object of the charity is to provide for public benefit, to relieve the needs of adult who have a diagnosis of and are disabled by a long-term mental health condition or are on the autism spectrum across England and Wales. This is done by providing access to specialised dog training services to allow their pet to be trained as specialist assistance dogs, providing free and low cost training where beneficiaries can afford it.

Darwin Dogs CIO
Income and Expenditure Account
For The Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
INCOME				
Income received		31,577		17,699
Donations received		11,912		12,133
Grants received		1,735		-
		45,224		29,832
DIRECT COSTS				
Dog training fees	22,411		10,233	
Dog training supplies	926		-	
CEO dog training fees	3,234		-	
Wages and salaries	2,035		-	
Employers NI	124		-	
		(28,730)		(10,233)
OPERATING PROFIT		16,494		19,599
Administrative Expenses				
CEO payment	7,546		18,480	
Wages and salaries	4,749		-	
Employers NI	289		-	
Travel and subsistence expenses	1,667		974	
Rent	1,980		-	
Light and heat	312		312	
Computer software, consumables and maintenance	329		271	
Repairs, renewals and maintenance	-		276	
Insurance	593		688	
Printing, postage and stationery	51		97	
Advertising and website costs	411		443	
Telecommunications and data costs	149		145	
Accountancy fees	895		618	
Subscriptions	715		636	
Credit card and PayPal charges	4		12	
Depreciation of fixtures and fittings	11		15	
Depreciation of computer equipment	74		94	
Sundry expenses	48		3	
		(19,823)		(23,064)
NET (DEFICIT)/SURPLUS BEFORE OTHER INCOME		(3,329)		(3,465)
Other interest receivable and similar income				
Bank interest receivable	159		61	
		159		61
NET (DEFICIT)/SURPLUS FOR THE YEAR		(3,170)		(3,404)

**Darwin Dogs CIO
Accountants' Report
For The Year Ended 31 March 2025**

Chartered Accountants' report to the trustees on the preparation of the unaudited statutory accounts of Darwin Dogs CIO For The Year Ended 31 March 2025

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of Darwin Dogs CIO For The Year Ended 31 March 2025 which comprise the Income and Expenditure Account, the Statement of Financial Position and the related notes from the charity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the trustees of Darwin Dogs CIO, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Darwin Dogs CIO and state those matters that we have agreed to state to the trustees of Darwin Dogs CIO, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Darwin Dogs CIO and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that Darwin Dogs CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and income and expenditure of Darwin Dogs CIO. You consider that Darwin Dogs CIO is exempt from the statutory audit requirement for the year.

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

Signed

Luke Hanson

12th September 2025
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

DARWIN DOGS

England & Wales - Charity number 1191061

Accounts



Registered Charity No: 1191061

**Trustees' Annual Report &
Statement of Financial Activity
for the period 1st April 2023 to 31st March 2024**

Trustees

Angela Betts

David Wassell

Michael Goodwin

Margaret Barker

Vicki Cutting

JANUARY 2025

This page is left blank intentionally so that the following Contents page appears on a facing page when opening the report rather than on the back of the cover page.

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Darwin Dogs Trustees' Annual Report & Statement of Financial Activity for the period 1st April 2023 to 31st March 2024

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Trustees Annual Report & Statement of Financial Activity for the Year Ended 31st March 2024

1 Activities, Achievements & Performance

1.1 Statutory Declaration

The Trustees confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

1.2 Overview (*Executive Summary*)

Our charity has grown out of the realisation that it is to the public benefit that adults with a diagnosis and disablement caused by a long term mental health condition and those on the autistic spectrum in the UK can benefit from an improved quality of life through the support of an Assistance Dog. We provide access to specialist dog training services to allow client's pet dogs to train as specialised Assistance Dogs able to perform physical tasks and provide psychological support individual to their owner's needs to facilitate them to perform activities and tasks that would otherwise be inaccessible to them. Training is provided throughout England and Wales and we aim to provide it at a low cost or even free where beneficiaries cannot otherwise afford it. We educate clients and their guardians/carers and families in the use and care of Assistance Dogs. Continued education of clients and our dog trainers, raising awareness of issues faced by those living with mental health conditions, and the welfare of the dogs themselves, are extremely important to us.

1.3 Activities, Achievements & Performance (*In More Detail*)

Objectives

Continue to make specialised dog training available to anyone disabled by a mental health problem or on the autistic spectrum who could benefit from a highly trained Assistance Dog.

Build a national network of accredited dog trainers to deliver the training.

Build links with accredited bodies to i) increase our understanding and that of our trainers of the medical conditions that our clients suffer from and the different types of support they require and ii) participate in proposing further research in this field, where possible.

Work to develop more precisely focused packages of training to deliver the above support.

Promote continuing professional development by up-skilling the charity's accredited dog trainers as required.

Carry out publicity to promote the profile of the charity in order to enable its work.

To continue to develop and implement a sustainable fundraising strategy.

Review of Activities and Achievements

The effects of the Covid pandemic have largely disappeared as it has now become an accepted norm.

Again we were successful in increasing our fundraising efforts and there were some big donations, notably from Fragile Technologies £5,000, Grimethorpe concert £460, Bloomberg £2,029, Curzon Club £1,026, Breaston Cycling Club £300, Richmond Village £854. Thanks go to our Trustees, friends and family.

Other donations of over £100 are noted in the Financial Report

Funding and grant applications

Sourcing of grant funding continues to be a difficult issue without dedicated staff but all Trustees have shared in trying to identify new funding streams.

We wish to thank all of the clients and their families and friends who have donated time and money to support us during this year.

Special thanks also to our amazing social media team. Anne Wassell and Nicola Betts have used their technical expertise and enthusiasm tirelessly.

Organisational development

The Trustees recognised the need to adopt a new operational structure, and it is still a goal of ours to develop a database to hold client and trainer records. This will alleviate some of the paperwork and allow the charity to grow. The database will allow for management reports to be produced giving statistics to be used in future bids and grant applications.

The new accounting system is now fully operational, using QuickBooks software, making the accounting process more transparent and simpler. With a view, for the second year, to use some of the more advanced tools available to help forecast budgets.

The Charity Learning Consortium e-learning courses, covering many different subjects, have been rolled out initially to the Trustees with mixed results. There is still more work to be done on this.

1.4 How the Public Have Benefitted

Clients are required to complete Outcome Evaluation Questionnaires every 6 months. The returns we've had are in line with previous results. All clients report that the dog has made a significant difference to their health and wellbeing, as well as increasing their independence by enabling them to shop, go out socially and return to or enter employment or study at college/university level.

As at the end of March 2024 we have successfully qualified and re-qualified a total of 33 assistance dog partnerships, with a further 41 partnerships at various stages of their training. There is a waiting list of over 100 eager to start training with us.

1.5 Trustee Development

The trustees are continuing to use their skills and life-experience to move the charity forward.

1.6 Looking Ahead

In the coming year we look forward to new qualifications and maintaining existing partnerships through their annual reassessments.

For us to grow as a charity we have short and medium term goals to aid our development:

Short term:

1. Continued fundraising to pay for or subsidise training for clients who have the greatest need.
2. Recruitment of voluntary admin support to alleviate the bottleneck in our intake service.
3. Organisational development to support growth, collaborative working with our dog trainers and quality assurance of our service delivery.
4. Training pathways will be developed for Trustees, trainers and volunteers through the Charity Learning Consortium system.

Medium term:

1. Fundraising activity and grant applications to support increased training of dog trainers and clients and to employ paid staff to provide the professional support services required.
2. Continue to develop a financial management strategy which includes provision of an appropriate level of reserves.
3. By collaborating with Universities and other relevant organisations we plan to continue to develop further our understanding of mental health conditions in order to improve the design and delivery of training appropriate to the needs of our clients.

Then the charity, with its improved resources and organisation, will focus on achieving a sustainable financial position by:

growing the network of trainers to increase capacity and geographical availability of the service;

working with local and central government departments to raise awareness of the benefits of the service and so increase the availability of public funding to clients;
attracting sponsorship and applying for grants in order to further the charity's activities;
commissioning research;
developing and publishing training materials.

2 Financial Review

2.1 Details of Any Funds Materially in Deficit

The Charity has no funds which are materially in deficit.

2.2 Policy on Reserves

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- a) to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstances precipitate a short-term fall in its income;
- b) to continue to support staff and maintain our obligations to our clients;
- c) to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual expenditure.

2.3 Principal Sources of Funding and Outgoings

Most of our funds come from clients paying for the training they receive.

Outgoings are mainly paying trainers for services delivered, travel, subsidising free and low cost provision of training, equipment and paying the CEO subject to funds being available.

There are no other outgoings of a significant nature because of the generosity of David and Julie Wassell who provide a base for the charity at their home where they undertake all the operational day to day activities, with no administrative support, as well as working with the trustees to develop the necessary policies and administrative and financial management systems to enable the charity to develop and function effectively. David Wassell remains unpaid.

2.4 Remuneration of Trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

2.5 Financial Status

The charity's current resources from income and unrestricted donations for this financial year were not sufficient to meet its regular outgoings and could not contribute to building the reserves. This was due to the increased support we were able to give to some of our clients through the spending of the restricted funds (identified for that purpose), some of which had rolled over from the previous financial year, and was carefully monitored to ensure it didn't affect the day to day running of the charity.

2.6 Statutory Statements on Liabilities

The Trustees declare that:

The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement

The charity has no debt outstanding at the date of this statement.

3 Reference and Administration Details

3.1 Charity Name & Registration

Name of the Charity is Darwin Dogs

The charity is a Charitable Incorporated Organisation, registration no: 1191061, registered with the Charity Commission on 28th August 2020.

The charity is registered with HM Revenue & Customs

3.2 Charity's Address

52 Cavendish Road, Long Eaton, Notts NG10 4HY

e-mail: darwindogs2020@gmail.com

website: www.darwins.org.uk

3.3 Names of the Trustees Who Manage the Charity

<i>Name</i>	<i>Office</i>	<i>Appointed</i>
Michael Goodwin		28 August 2020
David Wassell	Treasurer	28 August 2020
Angela Betts		28 August 2020
Margaret Barker	Social Media Manager	28 August 2020
Vicki Cutting		9 December 2022

3.4 Names of Advisors & Senior Members of Staff

Julie Wassell Chief Executive Officer

3.5 Bank

Barclays 2 High Street, Nottingham NG1 2EN

3.6 Independent Examiner

Luke Hamson

P J Hamson & Co. Limited

Chartered Accountants

99 Wilsthorpe Road

Long Eaton

Nottingham

NG10 3LE

4 Structure, Governance & Management

4.1 Type of Governing Document

Constitution – based on the Charity Commission’s model governing document for Foundation Charitable Incorporated Organisations.

4.2 Charitable Objects

Such purposes as are exclusively charitable for the public benefit as the trustees shall see fit.

The objects of the CIO are:

To improve the lives of, and relieve the disability of, adults with a primary diagnosis of a long-term mental health condition, or on the autistic spectrum, across England and Wales, by providing access to specialised dog training services to help them to train their pet dog to mitigate the problems caused by their condition. The ultimate aim of the training is for the dog to become an Assistance Dog, if both dog and human are capable.

4.3 Trustee Selection Methods

There must be at least three charity trustees. The maximum number of trustees is 12.

In accordance with the Constitution, Trustees are appointed or re-appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Approved by the Trustees and signed on their behalf,



Vicki Cutting
Trustee

Date: 27th January 2025

5 Statement of Financial Activity

5.1 Financial Report by Trustee/Treasurer

Financial Report for 2023/24

By David Wassell, Trustee and Treasurer.

Year ending 31st March 2023 gave a balance of £14,759, an increase of £9,573 or 65%, this was comprised of £6,902 restricted funds and £7,857 unrestricted funds.

This last financial year was much more stable than the last few, despite the drop in overall funds, which can be explained by the change in how we fund the CEO and the rolling over of some restricted funds from the previous financial year.

Total income for the financial year 2023/24 was £29,832 up from £29,121 an increase of 2.44%. This year we got an addition of £61 interest from the bank for the first time. General income before donations and grants was up to £17,699 from £16,164 an increase of £1,535 or 9% but there was a big jump in donations to £12,133 up from £7,957 an increase of £4,176 or 52%. The donations of £100 or more came from: Fragile Technologies £5,000, Grimethorpe concert £460, Bloomberg £2,029, Curzon Club £1,026, Breaston Cycling Club £300, Richmond £854, PayPal Giving Fund £772, Joyful Dogs £175, Pritchard £500, Serrano £200, Tozer £105, along with several small but regular donations via Easy Fundraising, this will continue to be a way for anyone wishing to make a donation.

Expenditure for the financial year 2023/24 was £33,297 up from £19,548 an increase of 41% this meant an overall loss of £3,465 for this year, down from a profit of £9,573. The loss was due to the spending of money from the restricted funds brought forward from 22/23 and had no impact on the day to day running of Darwin Dogs. There was also a new expenditure for this year which was the payment of £18,480 for a CEO funded by a change in how Julie Wassell charges Darwin Dogs from being a trainer doing the CEO work for free, to a CEO doing the dog training as part of her job, giving her a stable income and Darwin Dogs a predictable cost. The trainer's fees were £10,233, down from £14,632 a decrease of 30%.

There was an increase in the pro bono work to £6,446.05 or 22% of total income, an increase from £2,582.80 last year. This was funded largely from the restricted funds (given specifically for this purpose) as well as drawing from the proceeds of our fundraising, hence reducing the need for direct funding from some clients.

The overall cost of running Darwin Dogs for 2023/24 was £4,584 down from £4,916 in 2022/23. Travel and subsistence was £974 up from £535 an increase of 82% this is still well down on the £1,500 it was pre-pandemic. A big portion of this is due to the high number of re-assessments of existing partnerships as well as some new client visits where online chats are not possible, but wherever possible we are still using online video calls for the initial assessments.

Some of the larger expenses were: insurance £688, subscriptions and memberships £636 (ADI), accountants fees £618, advertising and website £443 (Squarespace and Little Fox), a second hand laptop was purchased for £200 for a project a trustee was working on.

Savings, we have changed from Squarespace who charged £167 for the hosting of our website and are now using Little Fox who, after in initial fee of £639 for the building of the new website, will only charge for any changes we need them to do. We did have a £500 donation to assist with this change.

This being the first full year of using QuickBooks accounting software, it has proven to be worthwhile, even though I am still learning. In the next financial year we will be able to use more of it's in depth break down tools.

Direct and Indirect Financial Support (pro bono work), for the year 22/23 was £2582 or 9% of income this has increased to £6446 or 22% of income this was mainly due to the £5000 from Derbyshire Mental Health Small Grants.

In conclusion Darwin Dogs finished the financial year in a stable position with modest increase in overall income. There was a significant increase in the expenditure due to the payments for a CEO, Julie Wassell, this is temporarily being paid to her directly and declared to HMRC through her self-assessment tax return, with the view to changing to an employed status if financially sustainable.

The trustees have noticed a drop again in income from training fees and attribute this to the number of successful dogs qualifying and moving from a weekly training schedule to only a few a year. There have been limited new dogs taken on due to a refocus of the limited resource base that we have, so instead of attracting and processing new dogs we are looking at structuring the charity in such a way that we can cope while minimising overheads. This has shown the resilience of Darwin Dogs as a charity in a continuing difficult financial world. The charity still has a long way to go, there are still some massive financial challenges, the need to grow the base of the charity, as well as our ability to do more for our clients. The need for this charity's specialised work is currently being outstripped by several hundred percent. Currently all the administration work is done by the CEO and one unpaid Trustee – Treasurer who volunteered a total of 2,000 hours for this financial year, other trustees and volunteers have also been generous with their time. Unfortunately the charity still operates from a private residence, it is still a priority to resolve both of these issues.

Looking forward our five year plan is to secure a reliable income source in order to first move the charity out of my private residence, have an employed office assistant to deal with the administrative work, freeing up time for the Treasurer and CEO to be more effective in firstly managing the charity and secondly giving them time to expand the client base.

5.2 Receipts & Payments During the Financial Year Ended March 2024

Full accounts for the period April 2023 to March 2024 are attached.

5.2.1 Disposition of Funds

The Charity has restricted funds, as shown on page 5 of published accounts for year ending March 2024.

5.2.2 Approval of the Board of Trustees

The Trustees declare that they have approved the above Annual Report & Statement of Financial Activity.

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'David Wassell', is centered below the text 'Signed on behalf of the Trustees'.

David Wassell, Treasurer

Date: 22nd January 2025

5.3 Notes to the Accounts

- a) **Accounting Policies**
The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities and the QuickBooks accounting package.
- b) **Reimbursement of Out-of-Pocket Expenses**
Out-of-pocket expenses necessarily, reasonably and incidentally incurred by Trustee in the course of their duties as Trustees are reimbursed in accordance with the prevailing Financial Policies & Procedures.
- c) **Salaries & Professional Fees**
No trustee receives any payments for the services they provide to the charity.
In the current financial year the charity employed no staff and paid 1 consultant;
- d) **Fixed Assets**
The charity has not purchased or disposed of any fixed assets in the current financial year;
- e) **Creditors**
Cheques issued prior to the end of the financial year but not appearing in the end of financial year bank statement are only reported as outstanding creditors if they remain unrepresented at the time of producing the financial statements.
- f) **Rounding Discrepancies**
All amounts are recorded to the penny, but in these accounts are shown as digitally rounded to the nearest pound. This can occasionally result in a total apparently not being the sum of its constituent amounts. All individual amounts, and their totals, are nevertheless correct.

**DARWIN DOGS CIO
REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Darwin Dogs CIO
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For The Year Ended 31 March 2024

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The following pages do not form part of the statutory accounts:	
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**Darwin Dogs CIO
Charity Information
For The Year Ended 31 March 2024**

Trustees

Mr David Wassell
Mr Michael Goodwin
Mrs Angela Betts
Mrs Margaret Barker
Mrs Vicki Cutting

Charity Number

1191061

Registered Office

52 Cavendish Road
Long Eaton
Nottingham
NG10 4HY

Accountants

P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

Darwin Dogs CIO
Charity No. 1191061
Trustees' Report For The Year Ended 31 March 2024

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

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the profit or loss of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The Trustees who held office during the year were as follows:

Mr David Wassell
Mr Michael Goodwin
Mrs Angela Betts
Mrs Margaret Barker
Mrs Vicki Cutting

The annual report was approved by the trustees of the charity and signed on its behalf:



Mr David Wassell
Trustee
5th August 2024

**Darwin Dogs CIO
Accountants' Report
For The Year Ended 31 March 2024**

Chartered Accountants' report to the trustees on the preparation of the unaudited statutory accounts of Darwin Dogs CIO For The Year Ended 31 March 2024

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of Darwin Dogs CIO For The Year Ended 31 March 2024 which comprise the Income and Expenditure Account, the Statement of Financial Position and the related notes from the charity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the trustees of Darwin Dogs CIO , as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Darwin Dogs CIO and state those matters that we have agreed to state to the trustees of Darwin Dogs CIO , as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Darwin Dogs CIO and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that Darwin Dogs CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Darwin Dogs CIO . You consider that Darwin Dogs CIO is exempt from the statutory audit requirement for the year.

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

Signed

Luke Hamson

5th August 2024
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

Darwin Dogs CIO
Income and Expenditure Account
For The Year Ended 31 March 2024

	Notes	2024 £	2023 £
INCOME		29,832	29,121
Direct costs		(10,233)	(14,632)
OPERATING PROFIT		19,599	14,489
Administrative expenses		(23,064)	(4,916)
NET (DEFICIT)/SURPLUS BEFORE OTHER INCOME		(3,465)	9,573
Other interest receivable and similar income		61	-
NET (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(3,404)	9,573

The notes on pages 6 to 7 form part of these financial statements.

Darwin Dogs CIO
Statement of Financial Position
As At 31 March 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		327		156
			327		156
CURRENT ASSETS					
Stocks	3	156		-	
Debtors	4	1,028		674	
PayPal		1,359		652	
Cash at bank and in hand		12,119		14,339	
		14,662		15,665	
Creditors: Amounts Falling Due Within One Year	5	(3,634)		(1,062)	
NET CURRENT ASSETS (LIABILITIES)			11,028		14,603
TOTAL ASSETS LESS CURRENT LIABILITIES			11,355		14,759
NET ASSETS			11,355		14,759
Restricted funds			4,160		6,902
Unrestricted funds			7,195		7,857
TOTAL FUNDS			11,355		14,759

The Financial statements were approved by the trustees, and signed on their behalf:



Mr David Wassell
Trustee

5th August 2024

The notes on pages 6 to 7 form part of these financial statements.

Darwin Dogs CIO
Notes to the Financial Statements
For The Year Ended 31 March 2024

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

1.2. Funds

As required, the funds of the charity have been accounted for as restricted, designated and unrestricted as required.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

Income is measured at the fair value of the consideration received or receivable, net of discounts. Income includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Donations are measured at the fair value of the consideration received. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

1.4 Expenditure

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% reducing balance method
Computer Equipment	25% reducing balance method

1.6. Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes Bandannas and Jackets.

2. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2023	103	183	286
Additions	-	280	280
As at 31 March 2024	103	463	566
Depreciation			
As at 1 April 2023	44	86	130
Provided during the period	15	94	109
As at 31 March 2024	59	180	239

...CONTINUED

Darwin Dogs CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

Net Book Value

As at 31 March 2024	44	283	327
As at 1 April 2023	59	97	156

3. Stocks

	2024		2023
	£		£
Stock-Bandannas and Jackets	156		-

4. Debtors

	2024		2023
	£		£
Due within one year			
Debtors	637		350
Prepayments	391		324
	1,028		674

5. Creditors: Amounts Falling Due Within One Year

	2024		2023
	£		£
Direct creditors	675		110
Other creditors	2,959		952
	3,634		1,062

6. General Information

Darwin Dogs CIO is a Charity, registered number 1191061.

The registered office is 52 Cavendish Road, Long Eaton, Nottingham, NG10 4HY.

Some work has been carried out during the year on a pro bono basis. Accordingly, these figures do not appear in the financial statements of the charity. However, the amount of direct financial support involved comes to a total of £6,446.05. This is equal to 22% of total income.

The object of the charity is to provide for public benefit, to relieve the needs of adult who have a diagnosis of and are disabled by a long-term mental health condition or are on the autism spectrum across England and Wales. This is done by providing access to specialised dog training services to allow their pet to be trained as specialist assistance dogs, providing free and low cost training where beneficiaries can afford it.

Darwin Dogs CIO
Income and Expenditure Account
For The Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
INCOME				
Income received		17,699		16,164
Donations received		12,133		7,957
Grants received		-		5,000
		<u>29,832</u>		<u>29,121</u>
DIRECT COSTS				
Training fees	10,233		14,632	
		<u>(10,233)</u>		<u>(14,632)</u>
OPERATING PROFIT		19,599		14,489
Administrative Expenses				
CEO Payments	18,480		-	
Travel and subsistence expenses	974		535	
Light and heat	312		312	
Computer software, consumables and maintenance	271		571	
Repairs, renewals and maintenance	276		481	
Insurance	688		519	
Printing, postage and stationery	97		128	
Advertising and website costs	443		271	
Telecommunications and data costs	145		219	
Accountancy fees	618		612	
Subscriptions and memberships	636		1,114	
Credit card charges	12		-	
Depreciation of fixtures and fittings	15		19	
Depreciation of computer equipment	94		32	
Sundry expenses	3		103	
		<u>(23,064)</u>		<u>(4,916)</u>
NET (DEFICIT)/SURPLUS BEFORE OTHER INCOME		(3,465)		9,573
Other interest receivable and similar income				
Bank interest receivable	61		-	
		<u>61</u>		<u>-</u>
NET (DEFICIT)/SURPLUS FOR THE YEAR		(3,404)		9,573

**Darwin Dogs CIO
Accountants' Report
For The Year Ended 31 March 2024**

Chartered Accountants' report to the trustees on the preparation of the unaudited statutory accounts of Darwin Dogs CIO For The Year Ended 31 March 2024

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of Darwin Dogs CIO For The Year Ended 31 March 2024 which comprise the Income and Expenditure Account, the Statement of Financial Position and the related notes from the charity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the trustees of Darwin Dogs CIO , as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Darwin Dogs CIO and state those matters that we have agreed to state to the trustees of Darwin Dogs CIO , as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Darwin Dogs CIO and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that Darwin Dogs CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Darwin Dogs CIO . You consider that Darwin Dogs CIO is exempt from the statutory audit requirement for the year.

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

Signed

Luke Hamson

5th August 2024
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

DARWIN DOGS

England & Wales - Charity number 1191061

Accounts



Registered Charity No: 1191061

**Trustees' Annual Report &
Statement of Financial Activity
for the period 1st April 2022 to 31st March 2023**

Trustees

Angela Betts

David Wassell

Michael Goodwin

Margaret Barker

Vicki Cutting

JANUARY 2024

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Darwin Dogs
Trustees' Annual Report &
Statement of Financial Activity
for the period 1st April 2022 to 31st March 2023

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Trustees Annual Report & Statement of Financial Activity for the Year Ended 31st March 2023

1 Activities, Achievements & Performance

1.1 Statutory Declaration

The Trustees confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

1.2 Overview (*Executive Summary*)

Our charity has grown out of the realisation that it is to the public benefit that adults with a diagnosis and disablement caused by a long term mental health condition and those on the autistic spectrum in the UK can benefit from an improved quality of life through the support of an Assistance Dog. We provide access to specialist dog training services to allow client's pet dogs to train as specialised Assistance Dogs able to perform physical tasks and provide psychological support individual to their owner's needs to facilitate them to perform activities and tasks that would otherwise be inaccessible to them. Training is provided throughout England and Wales and we aim to provide it at a low cost or even free where beneficiaries cannot otherwise afford it. We educate clients and their guardians/carers and families in the use and care of Assistance Dogs. Continued education of clients and our dog trainers, raising awareness of issues faced by those living with mental health conditions, and the welfare of the dogs themselves, are extremely important to us.

1.3 Activities, Achievements & Performance (*In More Detail*)

Objectives

Continue to make specialised dog training available to anyone disabled by a mental health problem or on the autistic spectrum who could benefit from it.

Build a national network of accredited dog trainers to deliver the training.

Build links with accredited bodies to i) increase our understanding and that of our trainers of the medical conditions that our clients suffer from and the different types of support they require and ii) participate in proposing further research in this field, where possible.

Work to develop more precisely focused packages of training to deliver the above support.

Promote continuing professional development by up-skilling the charity's accredited dog trainers as required.

Carry out publicity to promote the profile of the charity in order to enable its work.

To continue to develop and implement a sustainable fundraising strategy.

Review of Activities and Achievements

A major achievement this year was that the charity has now been accredited by Assistance Dogs International (ADI). This is the leading authority on Assistance Dog training globally, and we are 1 of only 12 in the UK, and 178 in the world. ADI membership is important to us because it assures our clients and the public that our dogs are trained to the highest standards using training methods that ensure their physical and emotional safety at all times. We will also be subject to regular reassessments to ensure ongoing adherence to the required standards.

In December 2022 we welcomed a new Trustee to the charity, Vicki Cutting, with a background in Special Educational Needs and Disabilities (SEND) and Safeguarding Education.

Although the effects of the Covid pandemic have now decreased and some fundraising activities have resumed not all have been reinstated yet, mainly through weather problems this year.

We did still achieve an increase in fundraising and donations, because of the hard work by our Trustees, clients and friends, and we aim to repeat that next year.

In November we had a donation of £659 from the woodwork group at Richmond Villages, Aston on Trent, from the sale of reindeer and snowmen models at the Christmas Fair. Other donations of over £100 are noted in the Financial Report

Funding and grant applications

Sourcing of grant funding continues to be a difficult issue without dedicated staff but all Trustees have shared in trying to identify new funding streams.

We wish to thank all of the clients and their families and friends who have donated time and money to support us during this year.

Special mention needs to be made of the grant from Derbyshire Mental Health Small Grants, of £5,000 to be split between four clients, giving them £1,250 each to fund training for 1 year or until gone and the donation from Arnold Clark Automotive of £2,000.

Special thanks also to our amazing social media team. Anne Wassell and Nicola Betts have used their technical expertise and enthusiasm tirelessly.

Organisational development

The Trustees recognised the need to adopt a new operational structure, and have been developing a database to hold client and trainer records which should help alleviate some of the paperwork and allow the charity to grow further through the lesson fees that we will get from a higher number of clients. The database will allow for management reports to be produced giving statistics to be used in future bids and grant applications.

Towards the end of the financial year a new accounting system was trialled, using QuickBooks software, with a view to rolling it out fully for the coming year.

Work continues on refining the client and trainer contracts.

We have joined a training provider, the Charity Learning Consortium, which produces e-learning courses covering many different subjects and suitable for Trustees, trainers and volunteers.

Training pathways can be designed for each group and counts towards the required hours of CPD. This will be rolled out to all those eligible from next year.

1.4 How the Public Have Benefitted

Clients are required to complete Outcome Evaluation Questionnaires every 6 months. The returns we've had are in line with previous results. All clients report that the dog has made a significant difference to their health and wellbeing, as well as increasing their independence by enabling them to shop, go out socially and return to or enter employment or study at college/university level.

As at the end of March 2023 we have successfully qualified and re-qualified a total of 29 assistance dog partnerships, with a further 32 partnerships at various stages of their training. There is a waiting list of over 100 eager to start training with us.

1.5 Trustee Development

The trustees are continuing to use their skills and life-experience to move the charity forward.

1.6 Looking Ahead

In the coming year we look forward to new qualifications and maintaining existing partnerships through their annual reassessments.

For us to grow as a charity we have short and medium term goals to aid our development:

Short term:

1. Continued fundraising to pay for or subsidise training for clients who have the greatest need.
2. Recruitment of voluntary admin support to alleviate the bottleneck in our intake service.
3. Organisational development to support growth, collaborative working with our dog trainers and quality assurance of our service delivery.
4. Training pathways will be developed for Trustees, trainers and volunteers through the Charity

Learning Consortium system.

Medium term:

1. Fundraising activity and grant applications to support increased training of dog trainers and clients and to employ paid staff to provide the professional support services required.
2. Continue to develop a financial management strategy which includes provision of an appropriate level of reserves.
3. By collaborating with Universities and other relevant organisations we plan to continue to develop further our understanding of mental health conditions in order to improve the design and delivery of training appropriate to the needs of our clients.

Then the charity, with its improved resources and organisation, will focus on achieving a sustainable financial position by:

growing the network of trainers to increase capacity and geographical availability of the service;
working with local and central government departments to raise awareness of the benefits of the service and so increase the availability of public funding to clients;
attracting sponsorship and applying for grants in order to further the charity's activities;
commissioning research;
developing and publishing training materials.

2 Financial Review

2.1 Details of Any Funds Materially in Deficit

The Charity has no funds which are materially in deficit.

2.2 Policy on Reserves

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- a) to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstances precipitate a short-term fall in its income;
- b) to continue to support staff and maintain our obligations to our clients;
- c) to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual expenditure.

2.3 Principal Sources of Funding and Outgoings

Most of our funds come from clients paying for the training they receive.

Outgoings are mainly paying trainers for services delivered, travel, subsidising free and low cost provision of training, and equipment.

There are no other outgoings of a significant nature because of the generosity of David and Julie Wassell who provide a base for the charity at their home where they, unpaid and with no administrative support, undertake all the operational day to day activities as well as working with the trustees to develop the necessary policies and administrative and financial management systems to enable the charity to develop and function effectively.

2.4 Remuneration of Trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

2.5 Financial Status

The charity's current resources from income and unrestricted donations are sufficient to meet its regular outgoings and to contribute to building its reserves.

All the indications are that this will remain the case for the foreseeable future.

2.6 Statutory Statements on Liabilities

The Trustees declare that:

The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement

The charity has no debt outstanding at the date of this statement.

3 Reference and Administration Details

3.1 Charity Name & Registration

Name of the Charity is Darwin Dogs

The charity is a Charitable Incorporated Organisation, registration no: 1191061, registered with the Charity Commission on 28th August 2020.

The charity is registered with HM Revenue & Customs

3.2 Charity's Address

52 Cavendish Road, Long Eaton, Notts NG10 4HY

e-mail: darwindogs2020@gmail.com

website: www.darwins.org.uk

3.3 Names of the Trustees Who Manage the Charity

<i>Name</i>	<i>Office</i>	<i>Appointed</i>
Michael Goodwin	Chair	28 August 2020
David Wassell	Treasurer	28 August 2020
Angela Betts		28 August 2020
Margaret Barker	Social Media Manager	28 August 2020
Vicky Cutting		9 December 2022

3.4 Names of Advisors & Senior Members of Staff

Julie Wassell Chief Executive Officer

3.5 Bank

Barclays 2 High Street, Nottingham NG1 2EN

3.6 Independent Examiner

Luke Hamson
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

4 Structure, Governance & Management

4.1 Type of Governing Document

Constitution – based on the Charity Commission’s model governing document for Foundation Charitable Incorporated Organisations.

4.2 Charitable Objects

Such purposes as are exclusively charitable for the public benefit as the trustees shall see fit.
The objects of the CIO are:

To improve the lives of, and relieve the disability of, adults with a primary diagnosis of a long-term mental health condition, or on the autistic spectrum, across Great Britain, by providing access to specialised dog training services to help them to train their pet dog to mitigate the problems caused by their condition. The ultimate aim of the training is for the dog to become an Assistance Dog, if both dog and human are capable.

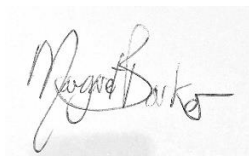
4.3 Trustee Selection Methods

There must be at least three charity trustees. The maximum number of trustees is 12.
In accordance with the Constitution, Trustees are appointed or re-appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Approved by the Trustees and signed on their behalf,

Margaret Barker (Chair)

Date: 24th January 2024



5 Statement of Financial Activity

5.1 Financial Report by Trustee/Treasurer

Financial Report for 2022/23

By David Wassell, Trustee and Treasurer.

This being the second full year for Darwin Dogs as a charity.

Year ending 31st March 2022 gave a balance of £5,186 an increase of £2,026 or 64.1% this was comprised of £1,740 restricted funds and £3,446 unrestricted funds.

This last financial year was much better for the charity with a slow but positive growth following the opening up of the country after the Covid restrictions. This is reflected in the income and expenditure.

Total income for the financial year 2022/23 was £29,121 up from £26,910 an increase of 8.2%. General income before donations and grants was down to £16,164 from £22,888 a decrease of £6,724 or 29.4% but there was a jump in donations to £7,957 up from £4,022 an increase of £3,935 or 97.8%. This in part was due to a grant in January 2023, which was given by Derbyshire Mental Health Small Grants, of £5,000 to be split between four clients, giving them £1,250 each to fund training for 1 year or until gone.

The donations of £100 or more came from: Arnold Clark Automotive £2,000, Woodthorpe Singers £1215, Southwest Obedience League £305.62, Stoke Bishop Dog Training Club £1,259.46, Charitable Giving £430, Richmond Village Fund Raiser £659, C Chong £245, a long with several small but regular donations via Easy Fundraising, or the PayPal Giving Fund fundraising account, this will continue to be a way for anyone wishing to make a donation.

Expenditure for the financial year 2022/23 was £19,548 down from £24,884 a decrease of 21.4% this gave an overall surplus of £9,573 for this year, up from £2,026, an increase of 372.5%. The largest expenditure is the trainer's fees £14,632 down from £21,173 a decrease of 30.9%. Included in the £14,632 is £2,582.80 worth of pro bono work or 9% of total income, a big jump up from £174 last year. This funding came from the restricted funds as well as drawing from the fundraising, hence reducing the need for direct funding from clients.

Travel and subsistence was £535 up from £412 an increase of 29.8% this is still well down on the £1,500 it was pre-pandemic. The use of online video calls was a help in not having to travel to do many face to face initial assessments.

Purchases of over £100: Zoom £143, Signable £150, Assistance Dog UK £149 for Charity Learning Consortium, Home PC £241 for tech support, Equipment £481, Assistance Dog International Membership £432 (from PayPal funds), the assessment went ahead as planned at the end of 2022 with full accreditation from 17th January 2023, there were some minor expenses for food and mileage whilst the assessor was with us.

In February 2023 with help and guidance from our accountant, I embarked on a two month trial period of QuickBooks accounting software, before switching completely to the new system. This will reduce the amount of work I have to do to produce the accounts, and will in time be able to produce a better break down of both income and expenditure, enabling the charity to make better financial decisions along with better financial predictions.

In conclusion Darwin Dogs finished the financial year with restricted funds of £6,902 and unrestricted funds of £7,857 making a total of £14,759 up from £5,186 an increase of 184.5%. The trustees have noticed a drop in income from training fees and attribute this to the number of successful dogs qualifying and moving from a weekly training schedule to only a few a year. There

have been limited new dogs taken on due to a refocus of the limited resource base that we have, so instead of attracting and processing new dogs we are looking at structuring the charity in such a way that we can cope while minimising overheads. This has shown the resilience of Darwin Dogs as a charity to recover so well from the devastating world pandemic. The charity still has a long way to go, there are still some massive financial challenges, the need to grow the base of the charity, as well as our ability to do more for our clients. The need for this charity's specialised work is currently being outstripped by several hundred percent. Currently all the administration work is done by one Trustee and the C.E.O both unpaid and have volunteered a total of 4,500 hours for this financial year, other trustees and volunteers have also been generous with their time. Unfortunately the charity still operates from a private residence, it is still a priority to resolve both of these issues.

5.2 Receipts & Payments During the Financial Year Ended March 2023

Full accounts for the period April 2022 to March 2023 are attached.

5.2.1 Disposition of Funds

The Charity has restricted funds, as shown on page 5 of published accounts for year ending March 2023.

5.2.2 Approval of the Board of Trustees

The Trustees declare that they have approved the above Annual Report & Statement of Financial Activity.

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'David Wassell', is centered below the text 'Signed on behalf of the Trustees'.

David Wassell, Treasurer

Date: 24th January 2024

5.3 Notes to the Accounts

- a) Accounting Policies
The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities and the charity's own simple accounts spreadsheet.
- b) Reimbursement of Out-of-Pocket Expenses
Out-of-pocket expenses necessarily, reasonably and incidentally incurred by Trustee in the course of their duties as Trustees are reimbursed in accordance with the prevailing Financial Policies & Procedures.
- c) Salaries & Professional Fees
No trustee receives any payments for the services they provide to the charity.
In the current financial year the charity employed no staff or external contractors;
- d) Fixed Assets
The charity has not purchased or disposed of any fixed assets in the current financial year;
- e) Creditors
Cheques issued prior to the end of the financial year but not appearing in the end of financial year bank statement are only reported as outstanding creditors if they remain unrepresented at the time of producing the financial statements.
- f) Rounding Discrepancies
All amounts are recorded to the penny, but in these accounts are shown as digitally rounded to the nearest pound. This can occasionally result in a total apparently not being the sum of its constituent amounts. All individual amounts, and their totals, are nevertheless correct.

**DARWIN DOGS CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**



Darwin Dogs CIO
Trustees' Report and Unaudited Financial Statements
For The Year Ended 31 March 2023

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**Darwin Dogs CIO
Charity Information
For The Year Ended 31 March 2023**

Trustees

Mr David Wassell
Mr Michael Goodwin
Mrs Angela Betts
Mrs Margaret Barker

Charity Number

1191061

Registered Office

52 Cavendish Road
Long Eaton
Nottingham
NG10 4HY

Accountants

P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

Darwin Dogs CIO
Charity No. 1191061
Trustees' Report For The Year Ended 31 March 2023

The Trustees present their report and the financial statements for the year ended 31 March 2023 .

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the profit or loss of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The Trustees who held office during the year were as follows:

Mr David Wassell
Mr Michael Goodwin
Mrs Angela Betts
Mrs Margaret Barker

The annual report was approved by the trustees of the charity and signed on its behalf:



Mr David Wassell
Trustee
8th September 2023

**Darwin Dogs CIO
Accountants' Report
For The Year Ended 31 March 2023**

Chartered Accountants' report to the Trustees on the preparation of the unaudited statutory accounts of Darwin Dogs CIO For The Year Ended 31 March 2023

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of Darwin Dogs CIO for the year ended 31 March 2023 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Trustees of Darwin Dogs CIO, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Darwin Dogs CIO and state those matters that we have agreed to state to the Trustees of Darwin Dogs CIO, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Darwin Dogs CIO and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that Darwin Dogs CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Darwin Dogs CIO. You consider that Darwin Dogs CIO is exempt from the statutory audit requirement for the year.

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

Luke Hamson

8th September 2023
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

Darwin Dogs CIO
Income and Expenditure Account
For The Year Ended 31 March 2023

	Notes	2023 £	2022 £
INCOME		29,121	26,910
Direct costs		(14,632)	(21,173)
OPERATING PROFIT		14,489	5,737
Administrative expenses		(4,916)	(3,711)
SURPLUS FOR THE FINANCIAL YEAR		9,573	2,026

The notes on pages 6 to 7 form part of these financial statements.

Darwin Dogs CIO
Statement of Financial Position
As At 31 March 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		156		207
			156		207
CURRENT ASSETS					
Debtors	3	674		1,493	
Cash at bank and in hand		14,991		5,692	
		15,665		7,185	
Creditors: Amounts Falling Due Within One Year	4		(1,062)		(2,206)
NET CURRENT ASSETS (LIABILITIES)			14,603		4,979
TOTAL ASSETS LESS CURRENT LIABILITIES			14,759		5,186
NET ASSETS			14,759		5,186
Restricted funds			6,902		1,740
Unrestricted funds			7,857		3,446
TOTAL FUNDS			14,759		5,186

The Financial statements were approved by the trustees, and signed on their behalf:



Mr David Wassell
Trustee
8th September 2023

The notes on pages 6 to 7 form part of these financial statements.

Darwin Dogs CIO
Notes to the Financial Statements
For The Year Ended 31 March 2023

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland.

1.2. Funds

As required, the funds of the charity have been accounted for as restricted, designated and unrestricted as required.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not be designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. Income

Income is measured at the fair value of the consideration received or receivable, net of discounts. Income includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Donations are measured at the fair value of the consideration received. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

1.4. Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

1.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Furniture & Fixtures	25% reducing balance method
Computer Equipment	25% reducing balance method

2. Tangible Assets

	Furniture & Fixtures	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2022	103	183	286
As at 31 March 2023	103	183	286
Depreciation			
As at 1 April 2022	25	54	79
Provided during the period	19	32	51
As at 31 March 2023	44	86	130
Net Book Value			
As at 31 March 2023	59	97	156
As at 1 April 2022	78	129	207

Darwin Dogs CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

3. Debtors

	2023	2022
	£	£
Due within one year		
Debtors	350	781
Prepayments	324	712
	674	1,493
	674	1,493

4. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Direct creditors	110	1,185
Other creditors	952	1,021
	1,062	2,206
	1,062	2,206

5. General Information

Darwin Dogs CIO is a Charity, registered number 1191061.

The registered office is 52 Cavendish Road, Long Eaton, Nottingham, NG10 4HY.

Some work has been carried out during the year on a pro bono basis. Accordingly, these figures do not appear in the financial statements of the charity. However, the amount of direct financial support involved comes to a total of £2,582.80. This is equal to 9% of total income.

The object of the charity is to provide for public benefit, to relieve the needs of adult who have a diagnosis of and are disabled by a long-term mental health condition or are on the autism spectrum across England and Wales. This is done by providing access to specialised dog training services to allow their pet to be trained as specialist assistance dogs, providing free and low cost training where beneficiaries can afford it.

Darwin Dogs CIO
Operating Income and Expenditure Account
For The Year Ended 31 March 2023

	2023		2022	
	£	£	£	£
INCOME				
Income received		16,164		22,888
Donations received		7,957		4,022
Grants received		5,000		-
		29,121		26,910
DIRECT COSTS				
Training fees	14,632		21,173	
		(14,632)		(21,173)
OPERATING PROFIT		14,489		5,737
Administrative Expenses				
Travel and subsistence expenses	535		412	
Light and heat	312		312	
Computer software, consumables and maintenance	571		170	
Repairs, renewals and maintenance	481		295	
Insurance	519		498	
Printing, postage and stationery	128		163	
Advertising and website costs	271		154	
Telecommunications and data costs	219		280	
Accountancy fees	612		918	
Subscriptions	1,114		346	
Depreciation of furniture and fixtures	19		25	
Depreciation of computer equipment	32		43	
Sundry expenses	103		95	
		(4,916)		(3,711)
SURPLUS FOR THE FINANCIAL YEAR		9,573		2,026



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**Darwin Dogs CIO
Accountants' Report
For The Year Ended 31 March 2023**

Chartered Accountants' report to the Trustees on the preparation of the unaudited statutory accounts of Darwin Dogs CIO For The Year Ended 31 March 2023

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of Darwin Dogs CIO for the year ended 31 March 2023 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Trustees of Darwin Dogs CIO, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Darwin Dogs CIO and state those matters that we have agreed to state to the Trustees of Darwin Dogs CIO, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Darwin Dogs CIO and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that Darwin Dogs CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Darwin Dogs CIO. You consider that Darwin Dogs CIO is exempt from the statutory audit requirement for the year.

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

Luke Hanson

8th September 2023
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

DARWIN DOGS

England & Wales - Charity number 1191061

Accounts



Registered Charity No: 1191061

Trustees' Annual Report & Statement of Financial Activity

for the period 1st April 2021 to 31st March 2022

Trustees

Angela Betts

David Wassell

Mike Goodwin

Maggie Barker

JANUARY 2023

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Darwin Dogs
Trustees' Annual Report &
Statement of Financial Activity
for the period 1st April 2021 to 31st March 2022

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Trustees Annual Report & Statement of Financial Activity for the Year Ended 31st March 2022

1. Activities, Achievements & Performance

1.1. Statutory Declaration

The Trustees confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

1.2. Overview (*Executive Summary*)

Our charity has grown out of the realisation that it is to the public benefit that adults with a diagnosis and disablement caused by a long term mental health condition and those on the autistic spectrum in the UK can benefit from an improved quality of life through the support of an Assistance Dog. Darwin Dogs has continued to go from strength to strength in our first full year as a charity. We provide access to specialist dog training services to allow client's pet dogs to train as specialised Assistance Dogs able to perform physical tasks and provide psychological support individual to their owner's needs to facilitate them to perform activities and tasks that would otherwise be inaccessible to them. Training is provided country wide and we aim to provide it at a low cost or even free where beneficiaries cannot otherwise afford it. We educate clients and their guardians/carers and families in the use and care of Assistance Dogs. Continued education of clients and our dog trainers, raising awareness of issues faced by those living with mental health conditions, and the welfare of the dogs themselves, are extremely important to us.

1.3. Activities, Achievements & Performance (*In More Detail*)

Objectives

Continue to make specialised dog training available to anyone disabled by a mental health problem or on the autistic spectrum who could benefit from it.

Build a national network of accredited dog trainers to deliver the training.

Build links with accredited bodies to i) increase our understanding and that of our trainers of the medical conditions that our clients suffer from and the different types of support they require and ii) participate in proposing further research in this field, where possible.

Work to develop more precisely focused packages of training to deliver the above support.

Promote continuing professional development by up-skilling the charity's accredited dog trainers as required.

Carry out publicity to promote the profile of the charity in order to enable its work.

To continue to develop and implement a sustainable fundraising strategy.

Review of Activities and Achievements

Darwin Dogs has found Covid-19 is still having an effect on our clients and their confidence to meet face to face with their trainers. Consequently we have continued with our online support for those who need it.

Management decisions were focused on education, policy and growth support. Education for clients and trainers was consolidated by the continued use of social media contact groups which continue to function well.

Fundraising has been helped by updating promotional materials and establishing a protocol to source and contact grant bodies, utilising all committee members.

With fundraising events like local fairs and carnivals still limited Darwin Dogs used social media and the website to educate the public and promote the charity.
In April we celebrated World Autism Awareness Week with posts and information.
In May we featured Ehlers Danlos Syndrome and Mental Health Awareness, including stories on some of our dogs.
In June we raised awareness of the charity's work by taking part in Charitable Radio's Soundbites and worked on updating the website, making it easier to donate directly.
In July we celebrated Dylan, our 20th qualified Assistance Dog.
August saw the charity celebrating International Assistance Dog Week, which we used to educate the public in not distracting working Assistance Dogs by touching or petting them.
In February 2022 we held an event at The Curzon Club, designed to educate the public in Darwin Dogs' work and we received a very welcome donation.

Funding and grant applications

With no fairs and events on the horizon we have concentrated on the education of the public, exploring alternative ways of fundraising and encouraging people to use the website to make small donations.

Sourcing of grant funding continues to be a difficult issue without dedicated staff but all committee members have shared in trying to identify new funding streams.

We wish to thank all of the clients and their families and friends who have donated time and money to support us during this year. Especially Briar Dunn Dog Training for donating the proceeds from two online Creative Classes and The Curzon Club for their kind donation.
Special thanks also to our amazing social media team. Anne Wassell and Nicola Betts have used their technical expertise and enthusiasm tirelessly to make the above mentioned online events possible.

Organisational development

The Trustees recognised the need to develop a new organisational structure, highlighting and investigating ways to include volunteers in administration roles, together with appropriate support systems and processes to meet the anticipated increase in demand and greater volume of financial transactions.

Work continues on refining the client and trainer contracts.

Full membership of Assistance Dogs International

We are still hoping to achieve full membership of Assistance Dogs International (ADI) - the only organisation to offer internationally recognised assistance dog training standards. We submitted the required paperwork within the allowed time period and are now waiting for an accreditation visit later in the year. ADI membership is important because it assures our clients and the public that our dogs are trained to the highest standards using training methods that ensure their physical and emotional safety at all times. We will also be subject to regular reassessments to ensure ongoing adherence to the required standards.

1.4. How the Public Have Benefitted

Clients are required to complete Outcome Evaluation Questionnaires every 6 months. The returns we've had are in line with previous results, however we are looking at modifying the questions to give us more targeted information.

All clients report that the dog has made a significant difference to their health and wellbeing, as well as increasing their independence by enabling them to shop, go out socially and return to or enter employment or study at college/university level.

As at the end of March 2022 we have successfully qualified 28 assistance dog partnerships, with a further 28 in training. There is a waiting list of over 100 eager to start training with us.

1.5. Trustee Development

The trustees are continuing to use their skills and life-experience to move the charity forward.

1.6. Looking Ahead

In the coming year we look forward to being back to face to face training for all clients, new qualifications and maintaining existing partnerships through their annual reassessments.

For us to grow as a charity we have short and medium term goals to aid our development:

Short term:

1. ADI accreditation visit and full membership status in due course.
2. Continued fundraising to pay for or subsidise training for clients who have the greatest need.
3. Recruitment of voluntary admin support to alleviate the bottleneck in our intake service.
4. Organisational development to support growth, collaborative working with our dog trainers and quality assurance of our service delivery.

Medium term:

1. Fundraising activity and grant applications to support increased training of dog trainers and clients and to employ paid staff to provide the professional support services required.
2. Continue to develop a financial management strategy which includes provision of an appropriate level of reserves.
3. By collaborating with Universities and other relevant organisations we plan to continue to develop further our understanding of mental health conditions in order to improve the design and delivery of training appropriate to the needs of our clients.

Then the charity, with its improved resources and organisation, will focus on achieving a sustainable financial position by:

growing the network of trainers to increase capacity and geographical availability of the service;
working with local and central government departments to raise awareness of the benefits of the service and so increase the availability of public funding to clients;
attracting sponsorship and applying for grants in order to further the charity's activities;
commissioning research;
developing and publishing training materials.

2. Financial Review

2.1. Details of Any Funds Materially in Deficit

The Charity has no funds which are materially in deficit.

2.2. Policy on Reserves

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- a) to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstances precipitate a short-term fall in its income;
- b) to continue to support staff and maintain our obligations to our clients;
- c) to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual expenditure.

2.3. Principal Sources of Funding and Outgoings

Most of our funds come from clients paying for the training they receive

Outgoings are mainly paying trainers for services delivered, travel, subsidising free and low cost provision of training, and equipment.

There are no other outgoings of a significant nature because of the generosity of David and Julie Wassell who provide a base for the charity at their home where they, unpaid and with no administrative support, undertake all the operational day to day activities as well as working with the trustees to develop the necessary policies and administrative and financial management systems to enable the charity to develop and function effectively.

2.4. Remuneration of Trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

2.5. Financial Status

The charity's current resources from income and unrestricted donations are sufficient to meet its regular outgoings and to contribute to building its reserves.

All the indications are that this will remain the case for the foreseeable future.

2.6. Statutory Statements on Liabilities

The Trustees declare that:

The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement

The charity has no debt outstanding at the date of this statement.

3. Reference and Administration Details

3.1. Charity Name & Registration

Name of the Charity is Darwin Dogs

The charity is a Charitable Incorporated Organisation, registration no: 1191061, registered with the Charity Commission on 28th August 2020.

The charity is registered with HM Revenue & Customs

3.2. Charity's Address

52 Cavendish Road, Long Eaton, Notts NG10 4HY

e-mail: darwindogs2020@gmail.com

website: www.darwins.org.uk

3.3. Names of the Trustees Who Manage the Charity

<i>Name</i>	<i>Office</i>	<i>Appointed</i>
Michael Goodwin	Chair	28 August 2020
David Wassell	Treasurer	28 August 2020
Angela Betts		28 August 2020
Margaret Barker	Social Media Manager	28 August 2020

3.4. Names of Advisors & Senior Members of Staff

Julie Wassell Chief Executive Officer

3.5. Bank

Barclays 2 High Street, Nottingham NG1 2EN

3.6. Independent Examiner

Luke Hamson
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

4. Structure, Governance & Management

4.1. Type of Governing Document

Constitution – based on the Charity Commission’s model governing document for Foundation Charitable Incorporated Organisations.

4.2. Charitable Objects

Such purposes as are exclusively charitable for the public benefit as the trustees shall see fit.
The objects of the CIO are:

To improve the lives of, and relieve the disability of, adults with a primary diagnosis of a long-term mental health condition, or on the autistic spectrum, across Great Britain, by providing access to specialised dog training services to help them to train their pet dog to mitigate the problems caused by their condition. The ultimate aim of the training is for the dog to become an Assistance Dog, if both dog and human are capable.

4.3. Trustee Selection Methods

There must be at least three charity trustees. The maximum number of trustees is 12.
In accordance with the Constitution, Trustees are appointed or re-appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Approved by the Trustees and signed on their behalf,



Michael Goodwin (Chair)

Date: 25th January 2023

5. Statement of Financial Activity

5.1. Financial Report by Trustee/Treasurer

Financial Report for 2021/22

By David Wassell, Trustee and Treasurer.

This was the first full financial year for Darwin Dogs as a charity.

Year ending 31st March 2021 gave a balance of £3,160 comprising of £1,670 restricted funds and £1,490 unrestricted funds.

This last financial year was much better for the charity with the opening up of the country following the Covid restrictions. This is reflected in the income and expenditure.

Income for the financial year 2021/22 was £26,910 up from £11,026 an increase of 144%. With a jump in donations to £4,022 up from £482 an increase of 734% this includes donations made by: Briar Dunn Dog Training £185, Arnold Clark Community Fund £1,000, and the Curzon Club made Darwin Dogs their charity of the year and raised £1,131. We have now also set up Easy Fundraising and a PayPal Giving Fund fundraising account, this has helped and will continue to be a way for anyone wishing to make a donation.

Expenditure for the financial year 2021/22 was £24,884 up from £7,866 an increase of 216% this gave an overall surplus of £2,026 for this year, down from £3,160. The biggest jump was the trainer's fees £21,173 up from £6,972 an increase of 203%. This is an increase of £2,000 on the pre-pandemic figures, approx. 5% per year.

Travel and subsistence was £412 up from £100 an increase of 312% this is well down on the £1,500 it was pre-pandemic. The use of online video calls was a help in not having to travel to do many face to face initial assessments.

Purchases of over £100: an additional filing cabinet £103, back-up external hard drive £104, Assistance Dog International accreditation fee £563 this was less than originally anticipated, assessment is planned for late 2022, Assistance Dog International candidate renewal £387.

Pro bono work: this year we paid £174 towards the costs for clients in need and the plan is to increase this year on year with some dedicated funds.

In conclusion Darwin Dogs finished the financial year with restricted funds of £1,740 and unrestricted funds of £3,446 making a total of £5,186 up from £3,160 an increase of 64%. This has shown the resilience of Darwin Dogs to recover after the pandemic. Currently all work is done by unpaid staff, trustees and volunteers and the charity still operates from a private residence, it is still a priority to resolve both of these issues.

5.2. Receipts & Payments During the Financial Year Ended March 2022

Full accounts for the period April 2021 to March 2022 are attached.

5.2.1. Disposition of Funds

The Charity has restricted funds, as shown on page 5 of published accounts for year ending March 2022.

5.2.2. Approval of the Board of Trustees

The Trustees declare that they have approved the above Annual Report & Statement of Financial Activity.

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'David Wassell', is positioned above the name and title of the signatory.

David Wassell, Treasurer

Date: 25th January 2023

5.3. Notes to the Accounts

- a) Accounting Policies
The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities and the charity's own simple accounts spreadsheet.
- b) Reimbursement of Out-of-Pocket Expenses
Out-of-pocket expenses necessarily, reasonably and incidentally incurred by Trustee in the course of their duties as Trustees are reimbursed in accordance with the prevailing Financial Policies & Procedures.
- c) Salaries & Professional Fees
No trustee receives any payments for the services they provide to the charity.
In the current financial year the charity employed no staff or external contractors;
- d) Fixed Assets
The charity has not purchased or disposed of any fixed assets in the current financial year;
- e) Creditors
Cheques issued prior to the end of the financial year but not appearing in the end of financial year bank statement are only reported as outstanding creditors if they remain unrepresented at the time of producing the financial statements.
- f) Rounding Discrepancies
All amounts are recorded to the penny, but in these accounts are shown as digitally rounded to the nearest pound. This can occasionally result in a total apparently not being the sum of its constituent amounts. All individual amounts, and their totals, are nevertheless correct.

**DARWIN DOGS CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Darwin Dogs CIO
Trustees' Report and Unaudited Financial Statements
For The Year Ended 31 March 2022

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**Darwin Dogs CIO
Charity Information
For The Year Ended 31 March 2022**

Trustees

Mr David Wassell
Mr Michael Goodwin
Mrs Angela Betts
Mrs Margaret Barker

Charity Number

1191061

Registered Office

52 Cavendish Road
Long Eaton
Nottingham
NG10 4HY

Accountants

P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

Darwin Dogs CIO
Charity No. 1191061
Trustees' Report For The Year Ended 31 March 2022

The Trustees present their report and the financial statements for the year ended 31 March 2022.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the profit or loss of the Charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The Trustees who held office during the year were as follows:

Mr David Wassell

Mr Michael Goodwin

Mrs Angela Betts

Mrs Margaret Barker

The annual report was approved by the trustees of the charity and signed on its behalf:



Mr David Wassell

Trustee

28th November 2022

**Darwin Dogs CIO
Accountants' Report
For The Year Ended 31 March 2022**

Chartered Accountants' report to the Trustees on the preparation of the unaudited statutory accounts of Darwin Dogs CIO For The Year Ended 31 March 2022

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of Darwin Dogs CIO for the year ended 31 March 2022 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Trustees of Darwin Dogs CIO, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Darwin Dogs CIO and state those matters that we have agreed to state to the Trustees of Darwin Dogs CIO, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Darwin Dogs CIO and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that Darwin Dogs CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Darwin Dogs CIO. You consider that Darwin Dogs CIO is exempt from the statutory audit requirement for the year.

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

Darren Spooner

28th November 2022
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

**Darwin Dogs CIO
Income and Expenditure Account
For The Year Ended 31 March 2022**

	Notes	31 March 2022 £	31 March 2021 £
INCOME		26,910	11,026
Direct Costs		21,173	6,972
		<hr/>	<hr/>
OPERATING PROFIT		5,737	4,054
Administrative expenses		3,711	894
		<hr/>	<hr/>
SURPLUS FOR THE FINANCIAL YEAR		2,026	3,160
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

Darwin Dogs CIO
Statement of Financial Position
As at 31 March 2022

	Notes	31 March 2022		31 March 2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		207		68
			207		68
CURRENT ASSETS					
Debtors	3	1,493		-	
Cash at bank and in hand	4	5,692		3,398	
			6,404		3,398
Creditors: Amounts Falling Due Within One Year	5		2,206		306
NET CURRENT ASSETS			4,979		3,092
TOTAL ASSETS LESS CURRENT LIABILITIES			5,186		3,160
NET ASSETS			5,186		3,160
Restricted Funds			1,740		1,670
Unrestricted Funds			3,446		1,490
TOTAL FUNDS			5,186		3,160

The Financial statements were approved by the trustees, and signed on their behalf:



Mr David Wassell
Trustee

28th November 2022

The notes on pages 6 to 7 form part of these financial statements.

Darwin Dogs CIO
Notes to the Financial Statements
For The Year Ended 31 March 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland.

1.2. Funds

As required, the funds of the charity have been accounted for as restricted, designated and unrestricted as required.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not be designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. Income

Income is measured at the fair value of the consideration received or receivable, net of discounts. Income includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Donations are measured at the fair value of the consideration received. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

1.4. Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Furniture & Fixtures	25% reducing balance method
Computer Equipment	25% reducing balance method

2. Tangible Assets

	Furniture & Fixtures	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2021	-	79	79
Additions	103	104	207
As at 31 March 2022	<u>103</u>	<u>183</u>	<u>286</u>
Depreciation			
As at 1 April 2021	-	11	11
Provided during the period	25	43	68
As at 31 March 2022	<u>25</u>	<u>54</u>	<u>79</u>
Net Book Value			
As at 31 March 2022	<u>78</u>	<u>129</u>	<u>207</u>
As at 1 April 2021	<u>-</u>	<u>68</u>	<u>68</u>

Darwin Dogs CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2022

3. Debtors

	31 March 2022	31 March 2021
	£	£
Due within one year		
Debtors	781	-
Prepayments and accrued income	712	-
	1,493	-

4. Creditors: Amounts Falling Due Within One Year

	31 March 2022	31 March 2021
	£	£
Direct creditors	1,185	-
Other creditors	1,021	306
	2,206	306

5. General Information

Darwin Dogs CIO is a Charity, registered number 1191061.

The registered office is 52 Cavendish Road, Long Eaton, Nottingham, NG10 4HY.

Some work has been carried out during the year on a pro bono basis. Accordingly, these figures do not appear in the financial statements of the charity. However, the amounts involved are as follows: - Time: £80.00, Mileage: £94.05.

The object of the charity is to provide for public benefit, to relieve the needs of adults who have a diagnosis of and are disabled by, a long term mental health condition or are on the autism spectrum, across Great Britain. This is done by providing access to specialised dog training services to allow their pet to be trained as specialist assistance dogs, providing free and low cost training where beneficiaries cannot afford it.

Darwin Dogs CIO
Operating Income and Expenditure Account
For The Year Ended 31 March 2022

	31 March 2022		31 March 2021	
	£	£	£	£
INCOME				
Income received		22,888		7,110
Donations received		4,022		482
Donations received from Darwin Dogs CIC		-		3,434
		26,910		11,026
DIRECT COSTS				
Training fees	21,173		6,972	
		21,173		6,972
OPERATING PROFIT		5,737		4,054
Administrative Expenses				
Travel and subsistence expenses	412		100	
Light and heat	312		-	
Computer software, consumables and maintenance	170		29	
Repairs and renewals	295		-	
Insurance	498		124	
Printing, postage and stationery	163		143	
Advertising and website costs	154		-	
Telecommunications and data costs	280		138	
Accountancy fees	918		179	
Subscriptions	346		169	
Depreciation of furniture and fixtures	25		-	
Depreciation of computer equipment	43		12	
Sundry expenses	95		-	
		3,711		894
SURPLUS FOR THE FINANCIAL YEAR		2,026		3,160



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Date	Action
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**Darwin Dogs CIO
Accountants' Report
For The Year Ended 31 March 2022**

Chartered Accountants' report to the Trustees on the preparation of the unaudited statutory accounts of Darwin Dogs CIO For The Year Ended 31 March 2022

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of Darwin Dogs CIO for the year ended 31 March 2022 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Trustees of Darwin Dogs CIO, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Darwin Dogs CIO and state those matters that we have agreed to state to the Trustees of Darwin Dogs CIO, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Darwin Dogs CIO and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that Darwin Dogs CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Darwin Dogs CIO. You consider that Darwin Dogs CIO is exempt from the statutory audit requirement for the year.

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

Darren Spooner

28th November 2022
P J Hamson & Co. Limited
Chartered Accountants
99 Wilsthorpe Road
Long Eaton
Nottingham
NG10 3LE

DARWIN DOGS

England & Wales - Charity number 1191061

Accounts



Registered Charity No: 1191061

**Trustees' Annual Report &
Statement of Financial Activity**
for the period 28th August 2020 to 31st March 2021

Trustees

Angela Betts

David Wassell

Mike Goodwin

Maggie Barker

JANUARY 2022

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Darwin Dogs
Trustees' Annual Report &
Statement of Financial Activity
for the period 28th August 2020 to 31st March 2021

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Trustees Annual Report & Statement of Financial Activity for the Year Ended 31st March 2021

1 Activities, Achievements & Performance

1.1 Statutory Declaration

The Trustees confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

1.2 Overview (*Executive Summary*)

Our charity has grown out of the realisation that it is to the public benefit that adults with a diagnosis and disablement caused by a long term mental health condition and those on the autistic spectrum in the UK can benefit from an improved quality of life through the support of an Assistance Dog. At the time of forming as a C.I.C. there was minimal provision for this need. Darwin Dogs has gone from strength to strength and in 2020 became a charity registered in England and Wales. We provide access to specialist dog training services to allow client's pet canines to train as specialised Assistance Dogs able to perform physical tasks and provide psychological support individual to their owner's needs to facilitate them to perform activities and tasks that would otherwise be inaccessible to them. Training is provided country wide and we aim to provide it at a low cost or even free where beneficiaries cannot otherwise afford it. We educate clients and their guardians/carers and families in the use and care of Assistance Dogs. Continued education of clients and our dog trainers, raising awareness of issues faced by those living with mental health conditions, and the welfare of the dogs themselves, are extremely important to us.

1.3 Activities, Achievements & Performance (*In More Detail*)

Objectives

Make specialised dog training available to anyone disabled by a mental health problem or on the autistic spectrum who could benefit from it.

Build a national network of accredited dog trainers to deliver the training.

Build links with accredited bodies to i) increase our understanding and that of our trainers of the medical conditions that our clients suffer from and the different types of support they require and ii) participate in proposing further research in this field, where possible.

Work to develop more precisely focused packages of training to deliver the above support.

Promote continuing professional development by up-skilling the charity's accredited dog trainers as required.

Carry out publicity to promote the profile of the charity in order to enable its work.

To develop and implement a sustainable fundraising strategy.

Review of Activities and Achievements

Darwin Dogs has used this last irregular year to consolidate contact and support for existing clients and trainers. Management decisions were focused on education, policy and growth support.

Education for clients and trainers was stepped up by the inception of contact groups which are functioning well. We have worked on Fit-for-purpose fundraising by updating promotional materials and establishing and commencing a protocol to source and contact grant bodies, utilising all committee members.

Despite the COVID-19 related challenges which prevented face to face support, training and fundraising, Darwin Dogs has been able to identify and respond quickly to support its current clients immediate needs. Social media groups and emails have enabled vital contact to support

clients who were especially vulnerable due to mental health needs during isolation. Furthermore this method of communication allowed circulation of advice and discussion of modified support needs required by clients from their canine partners as well as continuation of training and good practice to maintain animal health. Members have found this an empowering service.

Negotiating normal life incurs dealing with complex and severe anxiety needs, so as the country began to emerge from lockdown these barriers were magnified for our clients. Darwin Dogs responded in a timely way, again using its newly formed client and trainer groups and emails to ensure that clients also benefited from sustained support, encouragement and strategic advice to recommence visits and tasks outside the home.

Our CEO, Julie Wassell, took part in a virtual conference aimed at reward based dog trainers to publicise our work and try to attract new trainers to join us. She was assisted in this by 2 clients and the presentation was well received.

Funding and grant applications

We have continued with the funding activities allowed making grant applications and contacting potential funding partners, but the usual promotion at fairs and events has of course not been possible in this year of COVID related shutdowns.

We wish to thank all of the clients and their families and friends who have donated time and money to support us during this year.

Special thanks also to our amazing social media team. Anne Wassell and Nicola Betts have used their technical expertise and enthusiasm tirelessly to make the above mentioned pandemic contact services possible.

Organisational development

The Trustees recognised the need to review current systems and processes as a result of the change from CIC to CIO and to develop a new organisational structure together with appropriate support systems and processes to meet the anticipated increase in demand and greater volume of financial transactions.

To date new contracts for clients and dog trainers; a memorandum of cooperation to underpin the formation of the Darwin Dogs Trainer Association; Fees and Charges policy; revised application forms for both clients and dog trainers have been drafted - all of which still have to be trialled.

Full membership of Assistance Dogs International

We are well on the way to meeting the requirements for us to achieve full membership of Assistance Dogs International (ADI) - the only organisation to offer internationally recognised assistance dog training standards. Currently we are candidate members of ADI and all training / assessment is underpinned by their standards. ADI membership is important because it assures our clients and the public that our dogs are trained to the highest standards using training methods that ensure their physical and emotional safety at all times. We will also be subject to regular reassessments to ensure ongoing adherence to the required standards. We anticipate that our submission and required visits from ADI will take place in 2022.

1.4 How the Public Have Benefitted

Evaluation of the most recent Outcome Evaluation Questionnaires which are completed by clients 6 months after they start yielded the following results:

1. These clients are a vulnerable group, 64% of whom are unable to do any paid employment while none are able to work full time. Only 9% can manage their own health and wellbeing needs, while the vast majority require significant help with these.
2. All clients report that the dog has made a significant difference to their health and wellbeing, as well as providing significant (70%+ change) support practically and socially.
3. Before acquiring their dogs 64% of clients were unable to shop on their own at all, while only 9% were able to shop on their own 50% of the time or less.

4. However, with the assistance dog 81% were able to shop on their own for 70% of the time or above, while all clients were able to shop with their dog at least 40% of the time alone with their dog.

5. Before acquiring their dogs, 72% of clients were unable to go out socially on their own. The remainder went out very rarely. However, after acquiring their dogs all clients were able to go out socially alone with only the dog for company for 60% of the time or over. 36% required no / very little support other than their dog. 18% required no other support than their dog.

6. 100% of clients report that the Darwin Dogs service has helped them and provided excellent value for money. They unanimously report that the trainers are competent, courteous, focused on the client's needs and always careful of their safety. All clients report that they are happy to continue with the Darwin Dog's Service.

7. The quality and popularity of the services is underlined by the fact that the majority of these clients are currently self-funding.

As at the end of March 2021 we have successfully qualified 17 assistance dog partnerships, with a further 32 in training. There is a waiting list of another 120 eager to start training with us.

1.5 Trustee Development

In our first year as trustees for Darwin Dogs, the trustees have all been acquainting themselves with responsibilities and roles as set out by the Charities Commission. All of our trustees bring their own skills and life-experience to this role and we are fortunate to be able to learn from each other.

1.6 Looking Ahead

In the coming year we look forward to getting back to face to face training, new qualifications and bringing the annual reassessments up to date.

For us to grow as a charity we have short and medium term goals to aid our development:

Short term:

1. Completion of ADI application and assessment for membership status, to facilitate links with other bodies, education and funding
2. Procurement of additional voluntary admin support to alleviate the bottleneck in our intake service

Medium term:

1. Fundraising activity and grant applications to support increased training of dog trainers and clients and to employ paid staff to provide the professional support services required.
2. Develop a financial management strategy which includes provision of an appropriate level of reserves.
3. By collaborating with Universities and other relevant organisations we plan to develop further our understanding of mental health conditions in order to improve the design and delivery of training appropriate to the needs of our clients. Similarly, the information given to clients and their guardians/carers and families on how to care for their assistance dog will be guided by our links with the PDSA.

Then the CIO, with its improved resources and organisation, will focus on achieving a sustainable financial position by:

- growing the network of trainers to increase capacity and geographical availability of the service;
- working with local and central government departments to raise awareness of the benefits of the service and so increase the availability of public funding to clients;
- attracting sponsorship and applying for grants in order to pump prime the CIO's activities
- commissioning research;
- developing and publishing training materials.

2 Financial Review

2.1 Details of Any Funds Materially in Deficit

The Charity has no funds which are materially in deficit.

2.2 Policy on Reserves

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- a) to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstances precipitate a short-term fall in its income;
- b) to continue to support staff and maintain our obligations to our clients;
- c) to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual expenditure.

2.3 Principal Sources of Funding and Outgoings

Most of our funds come from clients paying for the training they receive

Outgoings are mainly paying trainers for services delivered, travel, subsidising free and low cost provision of training, and equipment.

In order to move away from this model, during the Covid lockdown, we worked on developing a pamphlet to circulate for fundraising purposes and drafted material suitable for incorporating in bids or grant applications.

There are no other outgoings of a significant nature because of the generosity of David and Julie Wassell who provide a base for the charity at their home where they, unpaid and with no administrative support, undertake all the operational day to day activities as well as working with the trustees to develop the necessary policies and administrative and financial management systems to enable the charity to develop and function effectively.

2.4 Remuneration of Trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

2.5 Financial Status

The charity's current resources from income and unrestricted donations are sufficient to meet its regular outgoings and to contribute to building its reserves.

All the indications are that this will remain the case for the foreseeable future.

2.6 Statutory Statements on Liabilities

The Trustees declare that:

The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement

The charity has no debt outstanding at the date of this statement which is owed by the CIO and which is secured by an express charge on any assets of the CIO

3 Reference and Administration Details

3.1 Charity Name & Registration

Name of the Charity is Darwin Dogs

The charity is a Charitable Incorporated Organisation, registration no: 1191061, registered with the Charity Commission on 28th August 2020.

The charity is registered with HM Revenue & Customs

3.2 Charity's Address

52 Cavendish Road, Long Eaton, Notts NG10 4HY

e-mail: darwindogs2020@gmail.com

website: www.darwins.org.uk

3.3 Names of the Trustees Who Manage the Charity

<i>Name</i>	<i>Office</i>	<i>Appointed</i>
Michael Goodwin	Chair	28 August 2020
David Wassell	Treasurer	28 August 2020
Angela Betts		28 August 2020
Margaret Barker	Social Media Manager	28 August 2020

3.4 Names of Advisors & Senior Members of Staff

Julie Wassell Chief Executive Officer

3.5 Bank

Barclays 2 High Street, Nottingham NG1 2EN

3.6 Independent Examiner

None

4 Structure, Governance & Management

4.1 Type of Governing Document

Constitution – based on the Charity Commission's model governing document for Foundation Charitable Incorporated Organisations.

4.2 Charitable Objects

Such purposes as are exclusively charitable for the public benefit as the trustees shall see fit.

The objects of the CIO are:

To improve the lives of, and relieve the disability of, adults with a primary diagnosis of a long-term mental health condition, or on the autistic spectrum, across Great Britain, by providing access to specialised dog training services to help them to train their pet dog to mitigate the problems caused by their condition. The ultimate aim of the training is for the dog to become an Assistance Dog, if both dog and human are capable.

4.3 Trustee Selection Methods

There must be at least three charity trustees. The maximum number of trustees is 12.
In accordance with the Constitution, Trustees are appointed or re-appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Approved by the Trustees and signed on their behalf,



Michael Goodwin (Chair)

Date: 24th January 2022

5 Statement of Financial Activity

5.1 Financial Report by Trustee/Treasurer

Financial Report for 2020/21

By David Wassell, Trustee and Treasurer

On 28th August 2020 the charity Darwin Dogs was born, with all the assets and debts from the former Darwin Dogs CIC (a Community Interest Company), £3434 and 1 laptop worth £79 as assets and debts of £337, made up of accruals for future bills to be paid.

Companies House holds financial reports up to 31.3.19 for the CIC. Attached are the unaudited accounts for 1.4.2019 to 31.3.2020 and 1.4.2020 to 28.8.2020, to show continuity of reporting.

From 28.8.20 the financial report, covering the first 7 months of the charity, shows restricted funds of £1670 passed from the CIC (prepaid money for 2 client's needs) and unrestricted funds of £9356. This breaks down into income £7110, donations £482, from CIC £1764 = £9356.

Taking the year 2020/21 as a whole there was a reduction of income of 45.7% along with a reduction in expenses of 48.8%. This was down to reductions of 48.3% in training costs and 92.3% in travel costs, all caused by the pandemic. On the plus side everyone learnt how to do online video calls.

Looking forward there are some major fundraising events planned, but they are currently on hold, some of the funds were ear marked to pay for the cost of Darwin's assessment to become a fully accredited member of Assistance Dog International in early 2022 at an approximate cost £3500.

Other Trustees are working on possible grant applications to provide income for staff. Currently all work is done by unpaid Trustees and volunteers and this must change if the charity is to continue expanding, along with moving the office from a private residence to a more suitable location, and most importantly to have funds in the pot to provide more subsidised and free support to clients. In conclusion as a trustee I believe the charity will get bigger and stronger, there is plenty of good evidence that the work does have a positive effect on our clients life's and their family's. The fact that Assistance Dog International is not only willing but pushing for Darwin Dogs to become a full member as soon as possible, speaks volumes.

5.2 Receipts & Payments During the Financial Year Ended March 2021

Full accounts for the period September 2020 to March 2021 are attached.

5.2.1 Disposition of Funds

The Charity has restricted funds, as shown on page 5 of published accounts for year ending March 2021.

5.2.2 Approval of the Board of Trustees

The Trustees declare that they have approved the above Annual Report & Statement of Financial Activity.

Signed on behalf of the Trustees

David Wassell, Treasurer



Date: 24.1.22

5.3 Notes to the Accounts

a) Accounting Policies

The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities and the charity's own simple accounts spreadsheet.

b) Reimbursement of Out-of-Pocket Expenses

Out-of-pocket expenses necessarily, reasonably and incidentally incurred by Trustee in the course of their duties as Trustees are reimbursed in accordance with the prevailing Financial Policies & Procedures.

c) Salaries & Professional Fees

No trustee receives any payments for the services they provide to the charity.

In the current financial year the charity employed no staff or external contractors;

d) Fixed Assets

The charity has not purchased or disposed of any fixed assets in the current financial year;

e) Creditors

Cheques issued prior to the end of the financial year but not appearing in the end of financial year bank statement are only reported as outstanding creditors if they remain unrepresented at the time of producing the financial statements.

f) Rounding Discrepancies

All amounts are recorded to the penny, but in these accounts are shown as digitally rounded to the nearest pound. This can occasionally result in a total apparently not being the sum of its constituent amounts. All individual amounts, and their totals, are nevertheless correct.

REGISTERED CHARITY NUMBER: 1191061

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021
FOR
DARWIN DOGS CIO**

DARWIN DOGS CIO

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

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DARWIN DOGS CIO
GENERAL INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2021

CHARITY NUMBER	1191061
PRINCIPAL ADDRESS	52 Cavendish Road Long Eaton Nottingham NG10 4HY
ACCOUNTANTS	TCP 10 the triangle ng2 business park nottingham ng2 1ae
BANKERS	Barclays Bank 2 High Street Nottingham NG1 2EN

DARWIN DOGS CIO

TRUSTEES ANNUAL REPORT FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021

Introduction

The Trustees present their report and the financial statements of the charity for the period ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Charitable Status

The Darwin Dogs CIO is registered with the Charity Commission under registration number 1191061; its registered address is 52 Cavendish Road, Long Eaton, Nottingham, NG10 4HY.

Organisation and Structure

The day to day management of the charity is overseen by Julie Wassell as CEO and David Wassell, who is also responsible for maintaining the accounting records and the running of the charity.

Trustees

The Trustees during the year and at the year-end were:

David William Wassell
Michael Goodwin
Angela Betts
Margaret Barker

All Trustees were appointed under the terms of the Trust Deed.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 ;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

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

DARWIN DOGS CIO
TRUSTEES ANNUAL REPORT
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021
(CONTINUED)

Objectives and Activities

The Darwin Dogs CIO was registered 28 August 2020. Originally the entity was Darwin Dogs CIC and registered with Companies House. However on 28 August 2020 this entity was closed and converted to a Charitable Incorporated Organisation and registered with the Charity Commission.

The main object of the charity is to provide for public benefit, to relieve the needs of adults who have a diagnosis of and are disabled by, a long term mental health condition or are on the autism spectrum, across Great Britain. This is done by providing access to specialised dog training services to allow their pet to be trained as specialist assistance dogs, providing free and low cost training where beneficiaries cannot afford it

Financial Activities and Review of the Period

Darwin Dogs CIC was closed 28 August 2020 and the reserves of the company were transferred to the CIO by virtue of a net donation of £3,434. This was satisfied in part by the gift of plant and equipment and the transfer of the bank account.

The first period of the charity covered a 7 month period from 1 September 2020 through to 31 March 2021. During this time the fees earned from dog training were £7,110 and donations received were £482 plus the donation transferred from Darwin Dogs CIC of £3,434 which is felt to be a good start for the charity. The aim is to build on this in the coming year to enable more adults in need of this assistance to be helped

Adopted Policy on Reserves

The charity adopts the policy on reserves of keeping the £2,000 available to cover the ongoing running costs of the charity.

Risk Management

The Trustees have considered the major risks to which the charity may be exposed and have taken steps to mitigate these.

Signed on behalf of the Trustees



Mr D Wassell
Trustee

19 October 2021

DARWIN DOGS CIO
ACCOUNTANTS REPORT
FOR THE PERIOD ENDED 31 MARCH 2021

In accordance with the engagement letter we have prepared for your approval the financial information of Darwin Dogs CIO for the year ended 31 March 2021 which comprises the Income and Expenditure account, the Statement of Assets and Liabilities and the related notes from the entity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to you in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial information of Darwin Dogs CIO and state those matters that we have agreed to state to you in this report in accordance with the guidance of ICAEW as detailed at ICAEW Technical Release 08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Darwin Dogs CIO for our work or for this report.

You have approved the financial information of Darwin Dogs CIO for the year ended 31 March 2021 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

Signed



tcp (gb) group ltd
10 the triangle
ng2 business park
nottingham
ng2 1ae

19 October 2021

DARWIN DOGS CIO
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Incoming Resources			
Incoming resources from charitable activities:			
Dog training	7,110	-	7,110
Incoming resources from generated funds:			
Donations received	482	-	482
Donations received from Darwin Dogs CIC	1,764	1,670	3,434
Total incoming resources	9,356	1,670	11,026
Resources Expended			
Charitable activities:			
Direct costs – training fees	6,972	-	6,972
	6,972	-	6,972
Management and administration:			
Travel and subsistence	100	-	100
Computer software and maintenance	29	-	29
Insurance	124	-	124
Printing postage and stationery	143	-	143
Telephone	138	-	138
Accountancy	179	-	179
Subscriptions	169	-	169
Depreciation of plant and equipment	12	-	12
	894	-	894
Total resources expended	7,866	-	7,866
Net incoming/(outgoing) resources	1,490	1,670	3,160
Funds balance as at 1 September 2020	-	-	-
Funds balance carry forward at 31 March 2021	1,490	1,670	3,160

DARWIN DOGS CIO
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2021

	<i>Notes</i>	As At 31/03/21 £
FIXED ASSETS		
Plant and equipment	2	68
CURRENT ASSETS		
Bank current account		3,246
Bank current account		150
Cash in hand		2
		3,466
CREDITORS – amount falling due after one year		
Other creditors	3	(306)
NET ASSETS	4	3,160
RESERVES		
Unrestricted Funds		1,490
Restricted Funds		1,670
	4	3,160

DARWIN DOGS CIO

NOTES TO THE FINANCIAL STATEMENTS 31 MARCH 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

As required, the funds of the charity have been accounted for as restricted, designated or unrestricted as required.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Income and Expenditure Account when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life.

Plant and equipment

25% Reducing balance basis

DARWIN DOGS CIO

**NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

2. TANGIBLE FIXED ASSETS

	Plant and equipment £	Totals £
Cost		
Additions	79	79
As at 31 March 2021	79	79
Depreciation		
Provided during the period	11	11
As at 31 March 2021	11	11
Net Book Value		
As at 31 March 2021	68	68

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 March 2021 £
Accruals and deferred income	306
	306

4. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	68	-	68
Cash at bank	1,728	1,670	3,398
Short term liabilities	(306)	-	(306)
Total Net Assets	1,490	1,670	3,160