



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

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## 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,

A handwritten signature in black ink, appearing to read 'M. Goodwin', with a horizontal line drawn underneath it.

Michael Goodwin (Chair)

Date: 24<sup>th</sup> 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**

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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 £
<b>Incoming Resources</b>			
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
<b>Total incoming resources</b>	<u>9,356</u>	<u>1,670</u>	<u>11,026</u>
<b>Resources Expended</b>			
Charitable activities:			
Direct costs – training fees	6,972	-	6,972
	<u>6,972</u>	<u>-</u>	<u>6,972</u>
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
	<u>894</u>	<u>-</u>	<u>894</u>
<b>Total resources expended</b>	<u>7,866</u>	<u>-</u>	<u>7,866</u>
<b>Net incoming/(outgoing) resources</b>	1,490	1,670	3,160
<b>Funds balance as at 1 September 2020</b>	-	-	-
<b>Funds balance carry forward at 31 March 2021</b>	<u>1,490</u>	<u>1,670</u>	<u>3,160</u>

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

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

## 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 £
<b>Cost</b>		
Additions	79	79
As at 31 March 2021	<u>79</u>	<u>79</u>
<b>Depreciation</b>		
Provided during the period	11	11
As at 31 March 2021	<u>11</u>	<u>11</u>
<b>Net Book Value</b>		
As at 31 March 2021	<u>68</u>	<u>68</u>

### **3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31 March 2021 £
Accruals and deferred income	306
	<u>306</u>

### **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	<u>1,490</u>	<u>1,670</u>	<u>3,160</u>