



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

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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 an 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 its 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 dark ink, appearing to be 'David Wassell', written over a light blue rectangular background.

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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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

		2024		2023	
	Notes	£	£	£	£
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	<u>10,233</u>		<u>14,632</u>	
		<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	<u>3</u>		<u>103</u>	
		<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	<u>61</u>		<u>-</u>	
		<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