



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

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## 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](mailto:darwindogs2020@gmail.com)

website: [www.darwins.org.uk](http://www.darwins.org.uk)

### **Names of the Trustees Who Manage the Charity**

<b>Name</b>	<b>Office</b>	<b>Appointed</b>
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', with a stylized, cursive script.

Vicki Cutting

Date: 16<sup>th</sup> 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: 16<sup>th</sup> 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 unpresented 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**

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**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**

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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:



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Mr David Wassell  
Trustee  
12th September 2025

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

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**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*

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

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**

		2025		2024	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	2		375		327
			<b>375</b>		<b>327</b>
<b>CURRENT ASSETS</b>					
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	
		<b>57,399</b>		<b>14,662</b>	
<b>CURRENT LIABILITIES: Accruals and deferred income</b>	5	<b>(49,589 )</b>		<b>(3,634 )</b>	
<b>NET CURRENT ASSETS</b>			<b>7,810</b>		<b>11,028</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>8,185</b>		<b>11,355</b>
<b>NET ASSETS</b>			<b>8,185</b>		<b>11,355</b>
Income and Expenditure Account			8,185		11,355
<b>TOTAL FUNDS</b>			<b>8,185</b>		<b>11,355</b>

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**

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

...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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Stock- Bandannas and Jackets	156	156

**4. Debtors**

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

**5. Accruals and Deferred Income**

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

**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**

	<b>2025</b>		<b>2024</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>				
Income received		31,577		17,699
Donations received		11,912		12,133
Grants received		1,735		-
		<u>45,224</u>		<u>29,832</u>
<b>DIRECT COSTS</b>				
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		-	
		<u>(28,730 )</u>		<u>(10,233 )</u>
<b>OPERATING PROFIT</b>		<b>16,494</b>		<b>19,599</b>
<b>Administrative Expenses</b>				
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	
		<u>(19,823 )</u>		<u>(23,064 )</u>
<b>NET (DEFICIT)/SURPLUS BEFORE OTHER INCOME</b>		<b>(3,329)</b>		<b>(3,465)</b>
<b>Other interest receivable and similar income</b>				
Bank interest receivable	159		61	
		<u>159</u>		<u>61</u>
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>(3,170 )</b>		<b>(3,404 )</b>

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

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**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*

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