

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**



BLACKDOG OUTDOORS

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1195857

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

BLACKDOG OUTDOORS
(Charitable Incorporated Organisation)

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BLACKDOG OUTDOORS
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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1195857
DATE OF REGISTRATION	21st September 2021
START OF FINANCIAL YEAR	1st January 2023
END OF FINANCIAL YEAR	31st December 2023
TRUSTEES AT 31ST DECEMBER 2023	Andrew Higson Adam Thistlewaite Scott Robertson Nicole Cannon Lynn Robinson Richard Bailey
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 21st September 2021

OBJECTS

The provision of facilities for and the organising of open-air recreation activities such as climbing, walking, paddle sports, biking and the outdoors in general throughout the UK with the object of improving health (particularly mental health), and in the interest of social welfare. Advancing the education of the public in subjects relating to the health benefits (particularly mental health) of outdoors recreation pursuits.

CORRESPONDENCE ADDRESS	24 Broadgate Almondbury Huddersfield HD5 8HW
PRIMARY BANKERS	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

Structure, Governance, and Management

The charity was registered as a CIO Foundation on 21st September 2021 and is managed by 6 appointed trustees.

Method of Recruitment and Appointment of Trustees

Trustee must be appointed by a resolution passed at a special meeting of the charity trustees.

Objectives and Activities

The Charity's Objects

The provision of facilities for and the organising of open-air recreational activities such as climbing, walking, paddle sports, biking and the outdoors in general throughout the UK with the object of improving health (particularly mental health), and in the interests of social welfare.

Advancing the education of the public in the subjects relating to the health benefits (particularly mental health) of outdoor recreational pursuits.

The Charity's Main Activities

Blackdog Outdoors is a charity that supports and promotes a re-connection with nature to improve mental health and wellbeing. We achieve this through organised events that we plan and run and are free to attend by those affected by poor mental health. Our events are free to attend (apart from navigation and mountain skills courses), are led by qualified outdoor professionals, and supported by Mental Health First Aid trained volunteers, to create a safe and supportive environment.

Public Benefit Statement

Blackdog Outdoors is committed to the mental health and wellbeing of people through a reconnection with nature.

Our events, delivered by qualified outdoor professionals and supported by Mental Health First Aid trained volunteers, allow the attendees to engage in outdoor recreation with confidence, in turn meeting like-minded people, and learning how to access the outdoors responsibly.

Achievements and Performance

Our reporting period commenced on 1st January 2023, and we were able to engage with 936 attendees across 120 events, an average of 8 attendees per event.

The 120 events delivered in our 2023 reporting period can be summarised as:

- 67 x walking events
- 6 x climbing events
- 24 x paddling events
- 12 x bouldering sessions
- 1 x bushcraft sessions
- 9 x mountain skills courses (Mountain Training accredited)
- 1 x ghyll scrambling event

Of the 120 events, 81% were delivered in England, 6% in Scotland, and 13% in Wales.

Blackdog Outdoors gained funding from various sources, which was used to deliver events to support various service user groups. These groups include:

- Space4Autism – supporting people living with autism
- Leicestershire NHS Trust – supporting service users of the early intervention psychosis team
- LGBT Foundation, Manchester – supporting adults in a recovery programme
- SWY NHS Trust – supporting service users of the early intervention psychosis team
- Outdoor Partnership – supporting residents of Copeland & Allerdale
- College of Paramedics – supporting active paramedics

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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

The Charity received the following recognition for its work during the reporting period:

Recipient	Awarding Body	Award	Outcome
Andrew Higson	UK Government	Points of Light	Winner
Blackdog Outdoors	Community & Sport Recreation Alliance	Public Wellbeing Campaign of the Year	Finalist
Blackdog Outdoors	South Pennine Park	Wellbeing Champion	Winner
Blackdog Outdoors	Head Outside	Outstanding Organisation	Finalist

The charity expects to deliver at least the following core activities in the 2023 reporting period:

- Walking events
- Climbing events
- Paddling events
- Bouldering sessions
- Bushcraft courses
- Mountain skills courses (Mountain Training accredited)
- Ghyll Scrambling events

In addition, we will be providing further events to support service user groups that include:

- LGBT Foundation, Manchester – supporting adults in a recovery programme
- SW Yorkshire NHS Trust – supporting service users of the early intervention psychosis team in Kirklees and Calderdale
- Outdoor Partnership – supporting residents of Copeland & Allerdale
- Leicestershire NHS Trust – supporting service users of the early intervention psychosis team
- College of Paramedics – providing respite for trainee and qualified paramedics
- Space4Autism – supporting adults with autism
- Construction Industry Training Board – supporting an industry-led wellbeing initiative

Financial Review

The net income for the year was £43,089 of which £3,000 was restricted funding from Calderdale Community Foundation to deliver paddle sessions in Sowerby Bridge.

The trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts were approved. There is no concern regarding the charity's ability to continue operating.

Our opening balance on 1st January 2023 was £39,103. The net income for the year was £43,085, of which £3,000 was restricted funding from Calderdale Community Foundation to deliver paddle sessions in Sowerby Bridge.

Our outgoings up to our year-end date of 31st December 2023 totalled £41,672, which leaves £40,516 to take into 2024.

Reserves Policy

The charity has no reserves but has a healthy bank balance, and sufficient funding to cover our activities during the next financial year. The trustees are, however, currently working to formalise a reserves policy to ensure sustainability for future years.

Going Concern

The trustees are satisfied that there are no concerns or uncertainties about the charity's ability to continue delivering its activities.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Trustee Remuneration and Benefits

No trustees received remuneration or benefits during the reporting period.

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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient 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 Governing Document. 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.

Oct 15, 2024

Approved by the Trustees on


Nicole Cannon (Oct 15, 2024 12:20 GMT+1)

Signed on their behalf by Trustee

Printed Name: Nicole Cannon

BLACKDOG OUTDOORS
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	36,851	3,000	39,851	41,604
Activities for Generating Funds	3b	3,233	-	3,233	6,578
TOTAL INCOMING RESOURCES		40,085	3,000	43,085	48,182
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	40,772	-	40,772	35,025
Governance Costs	4b	900	-	900	750
TOTAL RESOURCES EXPENDED		41,672	-	41,672	35,775
NET INCOMING (OUTGOING) RESOURCES		(1,587)	3,000	1,413	12,407
Funds Brought Forward		39,103	-	39,103	-
Transfer of Funds	17	-	-	-	26,696
TOTAL FUNDS CARRIED FORWARD		37,516	3,000	40,516	39,103

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.


BLACKDOG OUTDOORS
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BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	38,416	3,000	41,416	39,853
Total Current Assets		38,416	3,000	41,416	39,853
Creditors: Amounts falling due within one year	9	900	-	900	750
NET CURRENT ASSETS		37,516	3,000	40,516	39,103
TOTAL ASSETS less current liabilities		37,516	3,000	40,516	39,103
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		37,516	3,000	40,516	39,103
Funds of the Charity					
General Funds		37,516	-	37,516	39,103
Restricted Funds	5	-	3,000	3,000	-
Total Funds		37,516	3,000	40,516	39,103

Oct 15, 2024

Approved by the Trustees on

Signed on their behalf by Trustee  Nicola Cannon (Oct 15, 2024 12:20 GMT+1)

Printed Name: Nicole Cannon

BLACKDOG OUTDOORS
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None

31st December 2022 : None

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations, Grants & Legacies					
Gifts & Donations		36,211	-	36,211	26,604
Grants Received	5	640	3,000	3,640	15,000
		36,851	3,000	39,851	41,604

b) Activities for Generating Funds

Professional Services		3,233	-	3,233	6,578
		3,233	-	3,233	6,578

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Cost of Charitable Activities					
Advertising & Publicity		6,884	-	6,884	347
Bank Charges		14	-	14	-
Equipment Costs		-	-	-	500
Insurance Costs		1,126	-	1,126	-
License & Subscriptions		1,076	-	1,076	-
Office Costs		47	-	47	15
Service Provision - Community Support		11,791	-	11,791	18,151
Service Provision - Introductory Events		10,447	-	10,447	5,065
Service Provision - Professional Services		3,460	-	3,460	4,485
Staff Costs	12	4,495	-	4,495	4,155
Sundry Expenses		323	-	323	-
Training Costs		706	-	706	516
Website Costs		403	-	403	1,790
		40,772	-	40,772	35,025

b) Governance Costs

Independent Examiners Fees	9	900	-	900	750
		900	-	900	750

BLACKDOG OUTDOORS
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS

	Balance 01-Dec-22 £	Income £	Expenditure £	Transfers £	Balance 30-Nov-23 £
Calderdale Community Foundation	-	3,000	-	-	3,000
	-	3,000	-	-	3,000

The Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Cash at Bank & in Hand	38,416	3,000	41,416	39,853
	38,416	3,000	41,416	39,853

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Independent Examiners Fees	900	-	900	750
	900	-	900	750

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	37,516	3,000	40,516	39,103
Long Term Liabilities	-	-	-	-
	37,516	3,000	40,516	39,103

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. STAFF COSTS AND NUMBERS

	TOTAL 2023 £	TOTAL 2022 £
Gross Wages, Salaries & Fees	4,495	4,155
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>4,495</u>	<u>4,155</u>

Employees who were engaged in each of the following activities:

	TOTAL 2023	TOTAL 2022
Charitable Activities	1	1

The Charity employed staff on a Self-Employed basis during the financial period and is therefore not liable for their National Insurance and Pension Costs. No employees received emoluments in excess of £60,000 (2022:None).

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2022:None).

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

BLACKDOG OUTDOORS
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

17. TRANSFER OF FUNDS

The Trustees of Blackdog Outdoors (Registered Charity Number 1189191) sought guidance and advice and have agreed to register the Charitable Incorporated Organisation, Blackdog Outdoors (Registered Charity Number 1195857). All assets and liabilities were transferred from Blackdog Outdoors (Registered Charity Number 1189191) to Blackdog Outdoors (Registered Charity Number 1195857) during the financial period ended 31st December 2022 and the assets and liabilities transferred are as follows:

	Unrestricted Funds £	Restricted Funds £	TOTAL 24-Nov-22 £
Fixed Assets			
Tangible Assets	-	-	-
Current Assets			
Debtors & Prepayments	-	-	-
Cash at Bank and in Hand	26,696	-	26,696
Total Current Assets	26,696	-	26,696
Creditors: amounts falling due within one year	-	-	-
NET CURRENT ASSETS	26,696	-	26,696
TOTAL ASSETS less current liabilities	26,696	-	26,696
NET ASSETS	26,696	-	26,696
Funds of the Charity			
General Funds	26,696	-	26,696
Restricted Funds	-	-	-
Total Funds Transferred	26,696	-	26,696

BLACKDOG OUTDOORS
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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Blackdog Outdoors on the accounts for the year ended 31st December 2023 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 17th October 2024