

**REGISTERED CHARITY NUMBER: 1191061**

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

**DARWIN DOGS CIO**  
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**FOR THE PERIOD ENDED 31 MARCH 2021**

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

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

## DARWIN DOGS CIO

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

#### Introduction

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

#### Charitable Status

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

#### Organisation and Structure

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

#### Trustees

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

David William Wassell  
Michael Goodwin  
Angela Betts  
Margaret Barker

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

#### Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

**Objectives and Activities**

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

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

**Financial Activities and Review of the Period**

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

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

**Adopted Policy on Reserves**

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

**Risk Management**

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

**Signed on behalf of the Trustees**



Mr D Wassell  
*Trustee*

19 October 2021

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

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

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

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

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

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

Signed



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

19 October 2021

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

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

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

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



## DARWIN DOGS CIO

### NOTES TO THE FINANCIAL STATEMENTS 31 MARCH 2021

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### **Basis of Preparation**

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

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

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

##### **Funds**

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

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

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

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

##### **Income recognition**

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

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

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

##### **Expenditure recognition**

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

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

##### **Tangible fixed assets**

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

Plant and equipment

25% Reducing balance basis

**DARWIN DOGS CIO**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Tax**

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

**2. TANGIBLE FIXED ASSETS**

|                            | Plant and<br>equipment<br>£ | Totals<br>£ |
|----------------------------|-----------------------------|-------------|
| <b>Cost</b>                |                             |             |
| Additions                  | 79                          | 79          |
| As at 31 March 2021        | 79                          | 79          |
| <b>Depreciation</b>        |                             |             |
| Provided during the period | 11                          | 11          |
| As at 31 March 2021        | 11                          | 11          |
| <b>Net Book Value</b>      |                             |             |
| As at 31 March 2021        | 68                          | 68          |

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

|                              | 31 March<br>2021<br>£ |
|------------------------------|-----------------------|
| Accruals and deferred income | 306                   |
|                              | 306                   |

**4. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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