

Dogs for Autism

# Dogs for Autism Annual Report and Financial Statements

for the year ended 31st July 2025

Registered Charity No: 1181615

Enriching lives – Expanding horizons

# Company information

| | |
|---|---|
| **Trustees** | Zoe Lattimer (Chair)<br>Antonia Brown-Griffin<br>Patrice Archer |
| **Senior Management Team** | Hilary Armour - Chief Executive Officer<br>Jan Kiley - Chief Operating Officer<br>Angela Southcott - Executive Consultant |
| **Patron** | Chris Packham |
| **Ambassadors** | Carly Jones, MBE<br>Ella Tabb<br>Stephen Brooker<br>Dr Amir Khan<br>Dr Scott Miller<br>Jean-Christophe Novelli |
| **Registered Charity number** | 1181615 |
| **Principal office** | Unit 10, Hartley Park Farm<br>Selborne Road<br>Alton<br>Hampshire<br>GU34 3HD |
| **Independent accountants** | Jamieson Stone LLP<br>Chartered Accountants<br>Windsor House<br>40/41 Great Castle Street<br>London<br>W1W 8LU |

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# Administrative Information

## Status

Dogs for Autism ("the Charity") is a Charitable Incorporated Organisation registered under the Charities Act 2011 with Charity registered number 1181615 and has no share capital. The Charity is governed by its constitution.

## Trustees

The Charity's governing body is the Board of Trustees ("the Trustees"). The Charity's constitution requires that there be no less than three nor more than six Trustees. The Trustees may elect new Trustees either to fill vacancies or to increase the number of Trustees up to the maximum permitted.

New Trustees are appointed for an initial three-year term and may be re-appointed to serve a maximum of three consecutive terms.

New Trustees will be provided with a suitable induction programme to introduce them to the Charity, the Trustees' decision-making process, their obligations under Charity and Company Law, business plan and financial performance and forecasts.

There are currently three Trustees who meet as required to receive management reports and set strategy objectives. During the period under review, the Trustees met six times.

## Chief Executive

The Trustees have delegated day-to-day management to the Chief Executive Officer and the senior management team.

## Investments

The Charity's constitution states the Trustees have the power to invest surplus funds as they see fit. To date, this power has not been exercised.

## Principal office

Unit 10, Hartley Park Farm, Selborne Road, Alton, Hampshire, GU34 3HD

## Mission and Vision

The Charity's mission is to have a positive impact on the lives of autistic individuals and their families, to empower autistic people to achieve their goals, improve access to their chosen communities and to enhance their emotional and physical wellbeing. The vision is to enrich lives and expand horizons by providing highly trained autism assistance dogs free of charge to those who will benefit throughout the UK.

# Message from the CEO

As I reflect on the past six years, I am immensely proud of how far we have come as a charity, as a team, and as a community. The passion and determination that first drove us to support individuals who were unable to access the help they so urgently needed remain as strong as ever. However, the level of need continues to grow, reinforcing the importance of our work.

At Dogs for Autism, we bring together deep experience across the autism spectrum with extensive expertise in dog training. We recognise the uniqueness of every individual, and the importance of understanding both their strengths and their support needs. We also understand the transformative impact that a partnership with a highly trained autism assistance dog can have. The many partnerships we have established across the UK continue to remind us why our work matters and why we must keep moving forward.

This has been a positive year overall, although not without challenges, including inflationary pressures, the cost-of-living crisis, and increased competition for grants and trust funding. Securing sustainable, regular income, remains our priority and vital to our long-term stability and growth. Despite these pressures, we have continued to learn and evolve, strengthening our approach to sourcing, training, and carefully matching exceptional autism assistance dogs with those who will benefit most.

Thank you to all of our supporters for making this possible.



Hilary Armour




*As I reflect on the past six years, I am immensely proud of how far we have come as a Charity, as a team, and as a community. The passion and determination that first drove us to support individuals who were unable to access the help they so urgently needed remain as strong as ever.*

# Trustees' annual report

## Principal activities and objectives

The principal activities of the Charity are to promote the health, safety, equality and independence of people in the United Kingdom diagnosed with autism or autistic spectrum disorder by breeding, purchasing or funding puppies and dogs to be trained as autism assistance dogs; provision for the training and welfare of such dogs; and training and educating autistic people, their guardians or carers and families in the use of such assistance dogs and other such services for their benefit.

## Principal office

Unit 10, Hartley Park Farm, Selborne Road, Alton, Hampshire, GU34 3HD

## Trustees

The following have held office throughout the period:

Max Chapman (Chair) – resigned Sept 2024
Richard Wilkinson – deceased March 2024
Kellie Jayne Cox – resigned July 2024
Zoe Lattimer (Chair)
Antonia Brown-Griffin
Patrice Archer (from Sept 2024)

## Review of activities

During the year the Charity has been successful in both obtaining and increasing sufficient donations and raising funds to cover overhead expenses and meet its primary aims.

## Public benefit

In preparing their statements on public benefit, the directors have, in accordance with s.17 of the Charities Act 2011, considered the Charity Commission's general guidance on public benefit.

Dogs for Autism exists to provide autistic people with highly trained specialist autism assistance dogs and teaches the people and their families how to make best use of those dogs. The Charity's activities deliver public benefit by:

- Improving safety, independence and the wellbeing of autistic people
- Increased access to education, public services and the community



*The dentist has always been a huge struggle, I used to be unable to lie in the chair or have anything put into my mouth, I was so overwhelmed with anxiety and sensory overload causing panic attacks and shutdowns. But Buzz completely transformed the experience even from the first trip together, now I can lie still in the chair and have an examination. I feel so calm with Buzz*

KATIE AND BUZZ

# Trustees' annual report ...cont

- Supporting families and carers to work with partnerships and access the benefits
- Reducing reliance on health and social care services

Dogs for Autism is a small dynamic charity committed to supporting autistic people of any age to expand their horizons and achieve their goals. As the only UK charity specialising in training autism assistance dogs for adults as well as children, without a cost to the individual, the Charity enables a previously isolated group to potentially gain access to support.

The demand for the support of a specially trained autism assistance dog is currently at an all-time high and increasing. In July 2024, the Charity opened its application process to welcome new enquiries. Over the period of a month, 731 applications were received which demonstrated a 43% increase on the previous year, resulting in a ratio of 36 applicants for each application space available.

Research[1] indicates that more than one in one hundred children and adults are likely to be autistic; this is based on estimations and includes those who have yet to receive a diagnosis. Presently this means that there are at least 700,000 people who might benefit from additional support, and more recent research[2] estimates the figures in England alone to be greater than 1.2 million.

Growing the number of trained autism assistance dog partnerships remains a priority, whilst ensuring the Charity remains committed to doing this in a way that means a partnership has longevity and impact. Although not every person with autism or their families would benefit from the support of a trained assistance dog, those who would are likely to be those looking to connect with their communities, access work and education and improve their overall wellbeing by accessing necessary services.

Research estimated that the annual cost of autism to the UK economy was £32 billion a year[3], more than any other medical condition. Impact research has shown that the provision of an autism assistance dog benefits autistic individuals, their families, and wider society. In addition to the direct benefit to the families involved, having access to an assistance dog can have a positive financial benefit for the NHS, reducing the need for medical care such as less frequent need for GP appointments, fewer trips to A&E etc. Being able to access education will provide long lasting benefits to an autistic person and may make it possible for some to make an improved contribution within the working environment that might otherwise not be possible, as well as potentially reducing the need for social care and assistance.

[1] The NHS Information Centre, Community and Mental Health Team, Brugha, T. et al (2012). Estimating the prevalence of autism spectrum conditions in adults: extending the 2007 Adult Psychiatric Morbidity Survey. Leeds: NHS Information Centre for Health and Social Care

[2] O'Nions et al, Autism in England: assessing underdiagnosis in a population-based cohort study of prospectively collected primary care data (2023)

[3] https://www.theguardian.com/society/2014/jun/09/autism-costs-more-cancer-strokes-heart-disease

# Trustees' annual report ...cont

## Our Operational activities

During the reporting period, 10 dogs successfully completed their advanced training and were partnered with an autistic person; this marks a 25% increase on the previous periods and a significant improvement in the overall pass rate, raising this to 80%. 10 new recruits entered the training process and will complete their stage 1 & stage 2 training during the following reporting year ready for matching.

Review and refinement of the way in which the strongest partnerships between a person and a dog can be formed has continued. Throughout this period, a creative approach has been adopted to embrace the benefits of establishing a training hub in Hampshire, using supported local volunteers to raise the young dogs and offer consistency throughout their training.

The recognition of the role dogs can play in identifying the debilitating impact of autistic meltdowns was first recognised by our trainers in 2020. Believed to be the first organisation invested in exploring the potential application of this skill, our pioneering scent work programme has now been established as part of our core training for all our dogs, with each dog learning to differentiate core scents associated with their future partner's impending meltdown. This early warning alert allows autistic adults and families to have greater freedom, knowing that they will have the opportunity to manage a change in emotional state by moving to a safe place, or even being able to prevent a full meltdown from occurring.

## Our People

Investment in the staff and volunteer team continued to be a priority as access was enabled to the Charity Learning Consortium Training Platform in association with our membership body Assistance Dogs UK. Core compliance and developmental training opportunities have been created which provide a strong foundation for maintaining ethical, safe, and legally sound practices across the Charity. Importantly, completing this training also ensures we remain compliant with our ADI and ADUK accreditation standards, demonstrating our ongoing commitment to best practice.



*We were in a busy Costa Coffee and Daisy started to signal that Marcus was going to have a meltdown. To me, Marcus looked ok, but we trusted Daisy and moved to the disabled toilets in Costa just in case. Sure enough Marcus started to struggle and thanks to Daisy's intuition and intervention, we were in a safe space to ride it out, and didn't have to leave to go home.*

# Trustees' annual report ...cont

Our Wellbeing Strategy plays a vital role in creating a supportive and inclusive environment where staff feel valued and able to thrive. By embedding wellbeing into our culture, we have seen increased engagement, improved morale, and stronger retention across our teams. Importantly, the strategy has enabled individuals to feel more comfortable seeking support, fostering openness and resilience. This not only benefits personal wellbeing but also strengthens our organisation's ability to deliver high-quality services and sustain meaningful relationships with those we support.

We have been supported by over 60 volunteers during this time, reflecting a growing community of individuals contributing across a wide range of roles from puppy raisers and bed & breakfast carers to event volunteers, drivers and administrative support. During this time, we have continued to strengthen and expand our volunteer programme, introducing more flexible and accessible ways to get involved. Alongside this, we have improved our onboarding processes, including clearer role pathways, home-check procedures, where needed, and ongoing support from our training team.

We have also seen the continued growth of our volunteer speaker network, enabling us to reach new audiences and communities, with plans to expand this network further afield and ultimately nationwide.

Our active community of Dogs for Autism partnerships made up of adults and children has grown UK wide and continues to thrive. Recent internal impact reporting has shown that the partnership between an autistic person and trained autism assistance dog has a significant positive impact on the life of the person, as well as their wider family. Families report a transformation in their ability to undertake daily activities, including socialising together and being able to work again, as caring roles are decreased. Brother and sisters can develop their own interests and friendships, as deep dependence on familial relationships is relaxed.



*Being my daughters only carer, when she shut herself away for years meant I was shut in with her going through all the issues she faced. With having the dog, my daughter has been rescued and with her, so have I.*

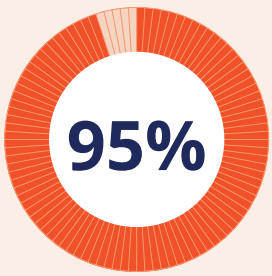
# Trustees' annual report
## ...cont

Once partnered with an autism assistance dog, our partners tell us how, with the support of their dog, they have felt safer to access the world around them.

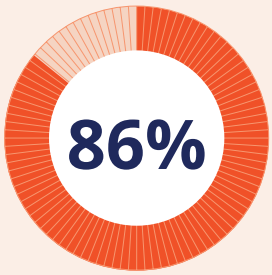
Partnership with a trained autism assistance dog is known to help improve a person's confidence, self-esteem and independence, often leading to feeling able to try new things, attend school or college and engage in physical activities.

Feelings of stress and anxiety are common and often negatively impact a person's ability to cope with daily tasks, communicate with others, and even access good sleep. The presence of an autism assistance dog can have a positive impact in many of these areas.

As part of our commitments, we promise to keep our autistic partners at the centre of what we do and as a result, regular engagement and opportunity to share feedback and learning is a central focus. The appointment of a lived experience autism lead has led to a greater awareness of the needs of individuals we support and how these needs can be accommodated and learnings shared with the wider community.




**95%** of our partnerships are **more comfortable to access public places** such as shops, cinemas, restaurants and to use public transport




**86%** reported an **increased feeling of safety in public**

*With Polly by my side, life feels more manageable. Together, we reshape my daily challenges into opportunities for connection and support, turning former obstacles into possibilities.*

LOLA AND POLLY



# Trustees' annual report
## ...cont

### Our Dogs

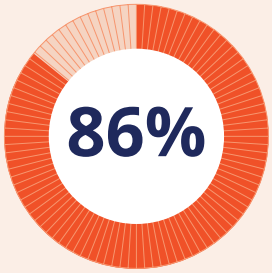
Refinements of the types of dogs selected to join the training programme continues to be a high priority for the operations team. Identifying and selecting the right individuals from high quality sources, including procurement from other reputable assistance dog organisations, not only increases pass rates but improves efficiencies.

Ensuring the physical and emotional needs of the dogs in the training programme are met is another core commitment. For the dogs to be successful in their role, they need to be comfortable working with a variety of handlers, adapting to change, and importantly enjoying their training. The Charity invests in each dog to find the balance between task training, relaxation and play.

Dog raisers are now actively encouraged to join together for evening sessions of learning and training with their dogs, which benefits both parties in understanding the dog's needs and how to work effectively with them.

Collaboration with other assistance dog training organisations within ADUK to consider best practice and shared values around training and welfare has been a valued activity during this period.

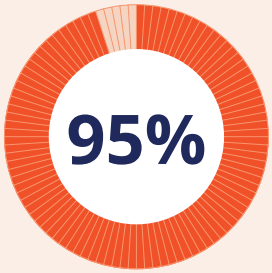
The creation of a successful dual dog partnership with Medical Detection Dogs has been the result of many months of discussion, planning and training and helped to create shared understanding of our common principles in relation to dog welfare and supporting people. The partnership is now supported by a dual trained dog who will alert to potential collapses as well as supporting a range of autism specific needs - enabling the partnership to go from "surviving to thriving".



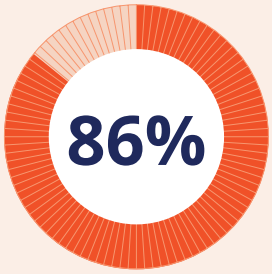

**86%** of partnerships reported **improvements in their overall confidence** and self-esteem




**90%** of partnerships reported **improvements in their overall Quality of Life**




**95%** of all partners agree that because of the dog, they have **reduced stress and anxiety**




**86%** reported improvements in their **overall mental health** and a reduction in some challenging autistic behaviours

# Trustees' annual report ...cont

## Future Plans

In 2025, the Charity received targeted financial support, enabling the recruitment of an experienced strategic consultant to help identify and shape our future strategic priorities. While this work remains in its early stages, initiatives to raise the Charity's profile to reach new audiences, have shown positive results. We will continue to build on this progress as we develop the future of Dogs for Autism to continue to Enrich lives and expand horizons.

## Accreditation

Receiving a formal accreditation from Assistance Dogs Internation (ADI) was an important and pivotal moment for the Charity, as they joined the ranks of their peers across the sector and formally became a member of the Assistance Dogs UK community. The accreditation also reflects the Charity's commitment to promoting excellence in dog training and support, an area for which the Charity has remained committed to through its previous work with European standards of work.

We have stood alongside our peers to support campaigning and awareness raising work in Parliament, with Assistance Dogs UK and the All-Party Parliamentary Dog Advisory Welfare Group as part of a celebration of Assistance Dogs event, leading into healthy conversations with leading politicians about the recognition of the value of assistance dogs and their status.

## Special events

The Charity was honored and privileged to be recognised by The Duchess of Edinburgh, as she paid a visit to the Hampshire training centre to meet our volunteers, ambassadors, patrons, partnerships and staff. It created a unique opportunity for the Charity to showcase the profound impact our autism assistance dogs have on the lives of autistic people and reflects a growing awareness of the Charity's importance, as The Duchess of Edinburgh already actively supports the role of assistance dogs in supporting people with disabilities.



*Luna is Zana's best friend which is so important for us as Zana hasn't been able to make friends or make connections with other children so her bond with Luna is very special and transformational for Zana's wellbeing.*

*Zana only really has two words and one of them is Luna.*

# Trustees' annual report
## ...cont

The Charity's public profile has also continued to grow with further opportunities to feature on ITV's This Morning with trainee Buddy, our partnerships and a range of celebrity supporters. In addition to this continued support, our ambassadors and our corporate partnerships are actively sharing communications and supporting the growth of our online community.

## Community and Events

Our wonderful supporters have continued to engage in a range of personal challenges to raise awareness and funds. Events included the Brighton, Manchester, Paris and London Marathons, The Great North Run, The Three Peaks and various Ultra Challenges to name just a few. We also remain touched by the ongoing local community support we received throughout the year from bake sales to school fundraisers, all helping to bring people together and connect whilst supporting the Charity.

## Corporate sponsors

The Charity has been fortunate to have benefitted from corporate sponsorship with Aurora, Infinigate, Trundl and finally Canine Life Co who continue to donate a percentage of their sales to the Charity from their joint supplement product. Vidivet supports the Charity by allowing 24 hour access to their online veterinary support services and Raffle House have adopted Dogs for Autism as a charity partner, generating income through tickets sales to win luxury homes.



HRH Duchess of Edinburgh with 'Lord Louis of Spudringham'




Buddy at the ITV This Morning studios

# Trustees' annual report ...cont

## Financial review

The Statement of Financial Activities, Balance Sheet, and the following notes show the performance of the Charity during the year.

Income from fundraising events was £34,549 [2024 £4,520], income from donations was £831,652 [2024 £443,546]. Surplus funds for the period were £73,339 [2024 £41,406].

The increase in income is reflective of the growing awareness of the charity and the relationship management with major donors. The charity's drive towards diversifying income streams, whilst investing in those with the greatest potential return both in short and longer term, such as in legacies and corporate partnerships, is encouraged. The Trustees continue to monitor the balance between the cost of fundraising and charitable activities yet remain satisfied that the cost of fundraising is reasonable during this period and has been refined and efficiencies imbedded since 2024.

We would like to acknowledge the incredible support we have received from all of our supporters. A special mention also goes to the support from Hospital Saturday Fund, The Lawson Trust and The Boshier-Hinton Foundation.

| | 2025 (extended 18 mths) | 2024 |
|---|---|---|
| New Trainees added to the programme | 10 | 8 |
| Completed training during the year | 10 | 6 |
| Withdrawn during year | 2 | -11 |
| Dogs in training at end of year | 10 | 18 |

| REVENUE | | |
|---|---|---|
| Donations | £831,652 | £443,546 |
| Charitable events | £34,549 | £4,520 |

| COSTS | | |
|---|---|---|
| Charitable activities costs | £435,256 | £92,235 |
| Fundraising costs | £357,607 | £314,426 |

## Risk Management

The Trustees actively monitor the risks facing the Charity alongside the Senior Leadership Team. A risk management plan is in place, in which the key areas of risk are examined and discussed on a routine basis, and appropriate mitigation is implemented.

# Trustees' annual report ...cont

Engagement with a risk-management specialist has also aided the approach to which risk is assessed and concerns reported.

## Statement of trustees' responsibilities

Charity and company law 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 charity and of the surplus or deficit of the charity for that period. Under company 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 income and expenditure of the charity for that period.
In preparing those 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board of Trustees

Zoe Lattimer

Zoe Lattimer
Chair of Trustees



*Having Arthur gives us much more freedom as Lewis feels secure when walking with his dog. The general public are more understanding and infinitely kinder when Arthur is with Lewis. Arthur makes Lewis calmer at home and when accessing the community, and he is always on hand with his calm waggy presence during and after a meltdown*

LEWIS AND ARTHUR

# Independent examiners report

**Independent examiner's report to the Trustees of Dogs for Autism**
I report to the trustees on my examination of the accounts of the above charity for the year ended 31 July 2025.

**Responsibilities and basis of report**
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

1) accounting records were not kept in accordance with section 130 of the Act; or
2) the accounts did not accord with the accounting records; or
3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

*Michael Stone*

Michael Stone
Independent Examiner
Jamieson Stone LLP
Chartered Accountants
Windsor House
40-41 Great Castle Street
London
W1W 8LU

Date: *29 May 2026*

# Statement of Financial Activities

## (including income & expenditure account)

| Note | | Unrestricted funds £ | Restricted funds £ | 2025 TOTAL FUNDS £ | 2024 TOTAL FUNDS £ |
|---|---|---|---|---|---|
| | **Income from:** | | | | |
| [1] | Donations | 767,732 | 63,920 | **831,652** | **443,546** |
| | Income from activities & fundraising | 34,549 | 0 | **34,549** | **4,520** |
| | | | | | |
| | **Total income** | **802,281** | **63,920** | **866,201** | **448,066** |
| | **Expenditure on:** | | | | |
| [2] | Charitable activities: Dogs and dog trainers | 408,965 | 26,290 | **435,256** | **92,235** |
| | Raising funds | 313,688 | 43,920 | **357,607** | **314,426** |
| | | | | | |
| [3] | **Total expenditure** | **722,653** | **70,210** | **792,863** | **406,660** |
| | **Net income/(expenditure) for the period** | **79,629** | **(6,290)** | **73,339** | **41,406** |
| | **Total funds brought forward** | **69,459** | **6,290** | **75,749** | **34,343** |
| | **Total funds carried forward** | **149,088** | **0** | **149,088** | **149,088** |

The charitable company has no gains or losses other than those reported above, and therefore no separate statement of total recognised gains and losses has been presented.

All amounts relate to continuing activities.

2025 accounts are extended for an 18-month period. The decision to move the financial year was taken in order to align with funding cycles and operational activities and to show a more balanced view of the charity's status.

# Statement of Financial Activities ...cont

## Balance Sheet

| Note | | 2025 (extended) | 2024 |
|---|---|---|---|
| | | £ | £ |
| | **Fixed Assets** | | |
| | Fixed Assets | 9,546 | **14,206** |
| | Stock | 28,500 | **126,938** |
| | **Total Fixed Assets** | **38,046** | **141,144** |
| | **Current Assets** | | |
| | Cash at bank and in hand | 120,507 | **32,120** |
| | Accrued Income | | 0 |
| | Other assets | 13,796 | **13,164** |
| | **Total Current Assets** | **134,304** | **45,283** |
| [4] | Total Creditors: amounts falling due within one year | 23,262 | **110,678** |
| | **Net Current Assets (Liabilities)** | 111,042 | **(65,394)** |
| | **Total Assets less Current Liabilities** | **149,088** | **75,750** |
| | Net Assets | 149,088 | **75,750** |
| | **Capital and Reserves** | | |
| [8] | Unrestricted Funds | 149,088 | **69,460** |
| [8] | Restricted Funds | 0 | 6,290 |
| | **Total Capital and Reserves** | **149,088** | **75,750** |

The financial statements were approved and authorised for issue by the board on 20th May, 2026 and signed on behalf by:

Zoe Lattimer

Zoe Lattimer, Chair, Dogs for Autism

The notes on pages 19 - 25 are from part of these financial statements.

# Notes to the financial statements

## 1 Accounting policies

### 1.1 Basis of preparation

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 (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn

The charity has taken advantage of the exemption in FRS 102 SORP from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The trustees have considered the financial position, forecasts, and cash flows of the organisation and are satisfied that it is appropriate to prepare the accounts on a going concern basis.

### 1.2 Income

Income is recognised and included in the accounts when the charity has entitlement; it is probable that the income will be received, and the amount can be measured reliably.

### 1.3 Expenditure

All expenditure is included on an accruals basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable activities: dogs and dog trainers includes the costs directly associated with the purchase and training of assistance dogs.
- Costs of raising funds relate to the charity's management and administrative costs.

### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

- Fixtures, fittings & equipment: 25% straight line
- The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged in the charity's income and expenditure account.

### 1.5 Financial instruments

A financial asset or financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

# Notes to the financial statements ...cont

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**1.6 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**1.7 Fund accounting**

Unrestricted funds can be used in accordance with the charity's objectives at the discretion of the trustees.

Restricted funds can only be used for a particular purpose within the objects of the charity. Restrictions arise when specified by the donor or where funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of the charity's restricted funds are included in the notes to the financial statements.

Transfers are made between funds at the discretion of the trustees

**1.8 Value Added Tax**

The charity is not registered for VAT and therefore all costs are stated inclusive of VAT where applicable

# Notes to the financial statements ...cont

[1] Donations

| | Unrestricted £ | Restricted £ | 2025 (extended) | 2024 |
|---|---|---|---|---|
| | | | TOTAL £ | TOTAL £ |
| Major donors | 614,638 | 40,000 | **831,652** | **443,546** |
| Other donations | 187,643 | 23,920 | **34,549** | **4,520** |
| | | | | |
| **Total** | **802,281** | **63,920** | **866,201** | **448,066** |

[2] Expenditure: Charitable activities

| | Unrestricted £ | Restricted £ | 2025 (extended) |
|---|---|---|---|
| | | | TOTAL £ |
| Dogs and Dog training | 48,380 | 644 | **49,024** |
| Other direct staff costs | 360,585 | 25,646 | **386,232** |
| | | | |
| **Total** | **408,965** | **26,290** | **435,256** |

| Previous year | Unrestricted £ | Restricted £ | 2025 (extended) |
|---|---|---|---|
| | | | TOTAL £ |
| Dogs and Dog training | - | 71,490 | **71,490** |
| Other direct staff costs | - | 20,744 | **20,744** |
| | | | |
| **Total** | | **92,235** | **92,235** |

# Notes to the financial statements ...cont

[3] Expenditure: Analysis of total expenditure on raising funds

| | 2025 (extended) | 2024 |
|---|---|---|
| | TOTAL £ | TOTAL £ |
| **Direct costs** | 439,129 | 96,671 |
| | | |
| **Support costs:** | | |
| Accountancy fees | 20,065 | 9,295 |
| Activities costs | 218 | 8,327 |
| Administration staff | 180,131 | 195,532 |
| Advertising and promotion | 22,455 | 15,787 |
| Computer running costs | 8,854 | 3,811 |
| Insurance | 11,429 | 11,565 |
| Non salary staff costs | 26,666 | 20,028 |
| Office costs | 43,349 | 41,043 |
| Professional fees | 28,654 | 3,500 |
| Sundry expense | 11,912 | 1,100 |
| | | |
| **Total** | **792,863** | **406,660** |

# Notes to the financial statements ...cont

[4] Creditors: amounts falling due within one year

| | 2025 (extended) | 2024 |
|---|---|---|
| | TOTAL £ | TOTAL £ |
| Other creditors | 9,769 | **109,394** |
| Accruals and deferred income | 13,492 | **1,284** |
| | | |
| **Total** | **23,262** | **110,678** |

[5] Staff costs

| | 2025 (extended) | 2024 |
|---|---|---|
| | TOTAL £ | TOTAL £ |
| Gross wages and salaries | 395,298 | **278,262** |
| Employer's National Insurance contributions | **25,408** | 19,156 |
| Employer's pension contributions | 8,676 | **6,874** |
| | | |
| **Total** | **429,382** | **304,292** |

Staff costs relate to subcontracted staff, and the charity had 12 employees during the year. (2024 - 13). No staff member or employee earned £60,000 per year or more during the year. (2024 - none).

# Notes to the financial statements ...cont

## [6] Related party transactions

During the year, the charity was not charged for dog training services (2024-£Nil) by one of the key management personnel. No amounts in respect of these transactions were outstanding at 31st July 2025 and the training fees were charged to the charity at arm's length.
There were no transactions with the charity's trustees during the year (2024- none).

## [7] Charity status

The charity has no share capital; the members/ Trustees for the time being do not have a liability to contribute if the organisation is wound up.

# Notes to the financial statements ...cont

[8] Related party transactions

| | FEBRUARY £ | INCOME £ | DIRECT EXPENDITURE £ | TRANSFERS £ | JULY £ |
|---|---|---|---|---|---|
| Pets at Home | 2,050 | | (2,050) | - | 0 |
| The Mercers | 4,240 | | (4,240) | - | 0 |
| Assistance Dogs UK | - | 20,000 | (20,000) | - | 0 |
| Anonymous | - | 20,000 | (20,000) | - | 0 |
| The 29th May 1961 Charitable Trust | - | 6,000 | (6,000) | - | 0 |
| The Hobson Charity | - | 4,800 | (4,800) | - | 0 |
| The Screwfix Foundation | - | 4,570 | (4,570) | - | 0 |
| The Fence Club Trust Fund | - | 3,000 | (3,000) | - | 0 |
| Alex Roberts Miller | - | 2,500 | (2,500) | - | 0 |
| DWP | - | 2,087 | (2,087) | - | 0 |
| 'Toby' | - | 713 | (713) | - | 0 |
| 'Maya' | | 250 | (250) | | 0 |
| | | | | | |
| **Total restricted funds** | **6,290** | **63,920** | **(70,210)** | **0** | **0** |
| | | | | | |
| **Total Unrestricted funds** | **69,460** | **802,281** | **(722,653)** | | **149,088** |
| | | | | | |
| Total funds | **75,750** | **866,201** | **(792,863)** | **0** | **149,088** |

Unrestricted funds relate only to the CIO's general fund, for use as the Trustees see fit.

Dogs for Autism

Registered Charity No: 1181615

Enriching lives – Expanding horizons