

**SERVICE DOGS UK**  
**REPORT AND ACCOUNTS**  
**30TH APRIL 2019**

**Compass Accountants Limited**  
**Chartered Accountants**  
**Venture House**  
**The Tanneries**  
**East Street**  
**Titchfield**  
**Hampshire**  
**PO14 4AR**

## SERVICE DOGS UK

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## SERVICE DOGS UK

### COMPANY INFORMATION

<b>Directors</b>	G J Botterill J C Broug (resigned 8 <sup>th</sup> October 2019) S W Toddington
<b>Registered office</b>	Fareham Marina The Old Mill Lower Quay Fareham PO16 0RA
<b>Accountants</b>	Compass Accountants Venture House The Tanneries East Street Titchfield Hampshire PO14 4AR
<b>Independent Examiner</b>	Kerry Lawrance FCA
<b>Bankers</b>	Santander Bootle Merseyside L30 4GB

## **SERVICE DOGS UK**

### **Directors' Report and Trustees' Annual Report**

The directors present their report and accounts for the year ended 30<sup>th</sup> April 2019.

#### **Principal activity and status**

The company is a non-profit seeking charitable organisation established in 2015/16, whose principal activity during the year 2018/19 was to continue to relieve the needs and help promote good health of people of the armed forces and emergency services who have been diagnosed with post-traumatic stress disorder (PTSD), in particular but not exclusively, by providing trained assistance dogs from rescue. In addition, the company seeks to raise public awareness of post-traumatic stress disorder in service people.

The company is limited by guarantee with registration number 9553131 governed by its Memorandum and Articles of Association dated 21 April 2015. It is also a registered charity, number 1165409.

During 2018/19, 2 client/dog partnerships completed their 9 – 12 month training programmes, with the dogs graduating as Assistance Dogs. The mentoring scheme established last year has continued, and on-going contact and support has been maintained with all previously graduated client partnerships. Sufficient funds continued to be raised to enable further client - dog partnerships to commence. The charity also continued to raise awareness of PTSD in service people via the media, including social media and with numerous events.

In September 2018 the Charity achieved Candidate Status with Assistance Dogs International/Europe and continues to work towards Full Membership.

On 8<sup>th</sup> October 2019 the Board accepted the resignation of Judith Cornelia Broug as a Director and Trustee of the Charity. The Charity Registered Office subsequently moved to Fareham Marina, The Old Mill, Lower Quay, Fareham, Hampshire PO16 0RA and the required notifications were made to the Charity Commission, Companies House and HMRC.

In the period post April 2019 we have had two further Veteran and Assistance Dog Partnerships accredited and there are currently three partnerships working towards accreditation with a further two veterans waiting to start on the programme. We have increased the number of volunteer trainers to meet the increased demand and we have secured suitable dogs for ongoing assessment in foster homes. We have also recruited a part time Administrator to assist with the smooth running of the charity and to prepare for further progression.

#### **Plan for future periods**

It is the Board's intention to recruit further Trustees with specialist experience to fulfill its strategic objectives. Trustees may be recruited from advertising in relevant publications and websites or nominated by existing Trustees while following Charity Commission guidance and adhering to our Memorandum and Articles of Association.

New Trustees will undertake orientation with the charity where they will be provided with the Charity Commission Guidance 'The essential trustee', a PTSD and training input and where their role, legal obligations and responsibilities under company law and as a trustee are clearly stated. They will be informed of the Memorandum and Articles of Association for the charity, the committee structure, rules and business plan. During their induction they will meet with key employees and volunteers and be given the latest financial reports of the performance of the charity.

#### **Directors' responsibilities for preparing the accounts**

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those accounts, the directors are required to

- ~ select suitable accounting policies and then apply them consistently;
- ~ make judgments and estimates that are reasonable and prudent;
- ~ prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

## **SERVICE DOGS UK**

### **Directors' Report and Trustees' Annual Report (continued)**

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

#### **Directors**

The directors who served during the year were:

G J Botterill  
J C Broug (resigned 8<sup>th</sup> October 2019)  
S W Toddington

#### **Review of financial position**

These details are set out in the Statement of Financial Activities on page 5 of the accounts. Total reserves of the company at 30<sup>th</sup> April 2019 were £65,422.

In setting objectives and planning activities, the directors give very careful consideration to the Charity Commission's general guidance on public benefit.

#### **Investment policy**

Funds not immediately required are safeguarded in the company's bank account.

#### **Reserves policy and risk management**

The directors have formulated policies to ensure that the company maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the company and to protect its assets. It is estimated that a reserve of £30,000 is required to provide sufficient support to our existing clients and dogs and to ensure that the charity can complete its obligations towards those currently benefitting from our programme.

#### **Guarantee**

The company has no share capital and the liability of members is limited by guarantee. In the event of the company being wound up, the members can be called upon to contribute up to a maximum of £10 each.

#### **Small companies**

This report has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

On behalf of the board

Garry Botterill

Date:

## **SERVICE DOGS UK**

### **Independent Examiner's Report to the Trustees of Service Dogs UK**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th April 2019 which are set out on pages 5 to 8.

#### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other 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.

Kerry Lawrance FCA  
Compass Accountants  
Venture House  
The Tanneries  
East Street  
Titchfield  
Hampshire  
PO14 4AR

Date:

**SERVICE DOGS UK**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE**  
**ACCOUNT)**  
**FOR THE YEAR ENDED 30TH APRIL 2019**

	Notes	Unrestricted Funds £	2019 Total £	Unrestricted Funds £	2018 Total £
<b>Income</b>					
Income from charitable activities	<b>2</b>	52,367	52,367	27,611	27,611
Other incoming resources	<b>3</b>	692	692	-	-
<b>Total Income</b>		<u>53,059</u>	<u>53,059</u>	<u>27,611</u>	<u>27,611</u>
<b>Expenditure</b>					
Charitable activities	<b>4</b>	31,565	31,565	30,791	30,791
<b>Total expenditure</b>		<u>31,565</u>	<u>31,565</u>	<u>30,791</u>	<u>30,791</u>
<b>Net income/expenditure</b>		21,494	21,494	(3,180)	(3,180)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>21,494</u>	<u>21,494</u>	<u>(3,180)</u>	<u>(3,180)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		43,928	43,928	47,108	47,108
<b>Total funds carried forward</b>		<u>65,422</u>	<u>65,422</u>	<u>43,928</u>	<u>43,928</u>

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities

The notes on pages 7 to 8 form an integral part of these financial statements

**SERVICE DOGS UK**  
**BALANCE SHEET - COMPANY REGISTRATION NUMBER 09553131**  
**AS AT 30TH APRIL 2019**

	Notes	2019		2018	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets			-		-
<b>Current Assets</b>					
Cash at bank and in hand		66,022		44,528	
		<u>66,022</u>		<u>44,528</u>	
<b>Creditors: amounts falling due within one year</b>	<b>6</b>	<u>(600)</u>		<u>(600)</u>	
<b>Net Current Assets</b>			65,422		43,928
Net Assets			<u>65,422</u>		<u>43,928</u>
<b>Funds</b>					
Unrestricted Funds	<b>8</b>		65,422		43,928
			<u>65,422</u>		<u>43,928</u>

For the financial year ended 30th April 2019, the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The Trustees have not required the company to obtain an audit of its financial statements for the year ended 30th April 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees (who are also directors of Service Dogs UK for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2015 (FRS 102);
- 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 the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on and signed on its behalf by:

**G Botterill**  
**Trustee**  
**Date:**

**The notes on pages 7 to 8 form an integral part of these financial statements**

**SERVICE DOGS UK  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2019**

**1 Accounting Policies**

**1.1 Charity information**

Service Dogs UK is a charity limited by guarantee and incorporated in England and Wales. The registered office is Fareham Marina, The Old Mill, Lower Quay, Fareham, Hampshire, PO16 0RA.

Service Dogs UK meets the definition of a public benefit entity under section 34 of FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The principal objectives of the charity are detailed in the Trustees Report.

**1.2 Basis of preparation of financial statements**

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 (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**1.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from investments is included in the year in which it is receivable.

**1.4 Expenditure**

Resources expended are recognised in the period in which they are incurred. Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.5 Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

**1.6 Funding Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general activities of the charity and which have not been designated for other purposes. Restricted funds are those provided to the charity for certain specified purposes rather than general use.

**SERVICE DOGS UK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH APRIL 2019**

<b>2</b>	<b>Income from charitable activities</b>	<b>Unrestricted Funds</b>	<b>2019</b>	<b>Unrestricted Funds</b>	<b>2018</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Donations and grants	51,988	51,988	24,548	24,548
	Fundraising	379	379	3,063	3,063
		<u>52,367</u>	<u>52,367</u>	<u>27,611</u>	<u>27,611</u>

<b>3</b>	<b>Other incoming resources</b>	<b>Unrestricted Funds</b>	<b>2019</b>	<b>Unrestricted Funds</b>	<b>2018</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Other income	692	692	-	-
		<u>692</u>	<u>692</u>	<u>-</u>	<u>-</u>

<b>4</b>	<b>Charitable activities</b>	<b>Unrestricted Funds</b>	<b>2019</b>	<b>Unrestricted Funds</b>	<b>2018</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Direct costs	30,965	30,965	30,191	30,191
	Independent examination fees	600	600	600	600
		<u>31,565</u>	<u>31,565</u>	<u>30,791</u>	<u>30,791</u>

**5** **Employees**

**Number of employees**

The charity did not employ any staff during the year.

During the year £Nil remuneration was paid to Trustees (2018: £Nil). During the year £Nil expenses were paid to Trustees (2018: £Nil)

**6** **Creditors: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Accruals	600	600
	<u>600</u>	<u>600</u>

**7** **Analysis of Net Assets between Funds**

Fund balances at 30th April 2019 as represented by:

	<b>Unrestricted Funds</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Current assets	66,022	66,022
Current liabilities	(600)	(600)
	<u>65,422</u>	<u>65,422</u>

**8** **Unrestricted Funds**

	<b>1st May 2018</b>	<b>Income</b>	<b>Expenditure</b>	<b>30th April 2019</b>
	<b>£</b>	<b>£</b>		<b>£</b>
General reserve	43,928	53,059	31,565	65,422
	<u>43,928</u>	<u>53,059</u>	<u>31,565</u>	<u>65,422</u>