

SERVICE DOGS UK
REPORT AND ACCOUNTS
31ST MARCH 2020

Compass Accountants Limited
Chartered Accountants
Venture House
The Tanneries
East Street
Titchfield
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SERVICE DOGS UK

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SERVICE DOGS UK

COMPANY INFORMATION

Directors	G J Botterill J C Broug (resigned 8 th October 2019) S W Toddington D M Butler P Sims
Registered office	Fareham Marina The Old Mill Lower Quay Fareham PO16 0RA
Accountants	Compass Accountants Venture House The Tanneries East Street Titchfield Hampshire PO14 4AR
Independent Examiner	Kerry Lawrance FCA
Bankers	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 31st March 2020.

Principal activity and status

The company is a non-profit seeking charitable organisation established in 2015/16, whose principal activity during the year 2019/20 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 2019/20 Training continued as much as possible but the Coronavirus and subsequent 'lockdown' disrupted plans for the Public Access Course in the spring. We continued training and used technology to provide 1-2-1 video training sessions. We also made use of a 'closed' media group to maintain contact, provide a social element and to share information. Additionally we held Zoom meetings for a purely social purpose for Veterans to help combat isolation and to enable them to feel 'connected'. We have used the additional time available to us to update and rewrite many of the forms, policies and procedures to accurately reflect changes and prepare all our paperwork and practises for Assistance Dogs International scrutiny. The mentoring scheme is now well established and has continued, furthermore, 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. We were successful in securing an Armed Forces Covenant Grant to fund 4 Veterans on the programme over 2 years and even though Coronavirus delayed the start we are now well on the way to delivering this objective. The charity also continued to raise awareness of PTSD in service people via the media, including social media but our presence at events has been largely curtailed due to Coronavirus.

In September 2020 we will begin the formal stages of progressing to Full membership of Assistance Dogs International by submitting our initial paperwork pre package. The Charity achieved Candidate Status with Assistance Dogs International/Europe in 2018 and continues to work towards Full Membership.

In the period post March 2020 we have had 4 further Veteran and Assistance Dog Partnerships accredited and there are currently three partnerships working towards accreditation with further 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.

Plan for future periods

We are acutely aware that as an organisation we are only able to assist Veterans who are able to commute to our training areas regularly and commit to a 9 month training programme. It is our intention to expand our 'tried and tested' model to new areas so that we can support more Veterans and provide our service in other locations.

We now have the staff and volunteers in place to launch a new 'Hub' in the South West reaching Veterans from Somerset and parts of Dorset, Wiltshire, Devon and Gloucestershire. Preparations are ongoing at this time with a view to the Hub taking new Veterans in October 2020.

We are exploring the opportunities of further expansion in other areas subject to securing sufficient funding to do so.

It is the Board's intention to recruit further Trustees with specialist experience to fulfil 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 8th October 2019)
S W Toddington
D M Butler
P Sims

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 31st March 2020 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 £50,000 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

A handwritten signature in black ink, appearing to be 'Garry Botterill', written in a cursive style.

Garry Botterill

Date: 29th September 2020

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 31st March 2020 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: 3 NOVEMBER 2020

SERVICE DOGS UK
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE
ACCOUNT)
FOR THE PERIOD ENDED 31ST MARCH 2020

	Notes	Unrestricted Funds £	2020 Total £	Unrestricted Funds £	2019 Total £
Income					
Income from charitable activities	2	27,428	27,428	52,367	52,367
Other incoming resources	3	-	-	692	692
Total Income		<u>27,428</u>	<u>27,428</u>	<u>53,059</u>	<u>53,059</u>
Expenditure					
Charitable activities	4	34,792	34,792	31,565	31,565
Total expenditure		<u>34,792</u>	<u>34,792</u>	<u>31,565</u>	<u>31,565</u>
Net income/expenditure		(7,364)	(7,364)	21,494	21,494
Transfers between funds		-	-	-	-
Net movement in funds		<u>(7,364)</u>	<u>(7,364)</u>	<u>21,494</u>	<u>21,494</u>
Reconciliation of funds:					
Total funds brought forward		65,422	65,422	43,928	43,928
Total funds carried forward		<u>58,058</u>	<u>58,058</u>	<u>65,422</u>	<u>65,422</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 31ST MARCH 2020

	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible Assets					
Current Assets					
Cash at bank and in hand		<u>58,658</u>		<u>66,022</u>	
		58,658		66,022	
Creditors: amounts falling due within one year	6	<u>(600)</u>		<u>(600)</u>	
Net Current Assets			58,058		65,422
Net Assets			<u>58,058</u>		<u>65,422</u>
Funds					
Unrestricted Funds	8		58,058		65,422
			<u>58,058</u>		<u>65,422</u>

For the financial year ended 31st March 2020, 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 31st March 2020 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 PERIOD ENDED 31ST MARCH 2020**

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 from October 2019) - 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.

1.7 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**SERVICE DOGS UK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH 2020**

2 Income from charitable activities	Unrestricted Funds	2020	Unrestricted Funds	2019
	£	£	£	£
Donations and grants	27,428	27,428	51,988	51,988
Fundraising	-	-	379	379
	<u>27,428</u>	<u>27,428</u>	<u>52,367</u>	<u>52,367</u>
3 Other incoming resources	Unrestricted Funds	2020	Unrestricted Funds	2019
	£	£	£	£
Other income	-	-	692	-
	<u>-</u>	<u>-</u>	<u>692</u>	<u>-</u>
4 Charitable activities	Unrestricted Funds	2020	Unrestricted Funds	2019
	£	£	£	£
Direct costs	34,192	34,192	30,965	30,965
Independent examination fees	600	600	600	600
	<u>34,792</u>	<u>34,792</u>	<u>31,565</u>	<u>31,565</u>

5 Employees

Number of employees

The average number of employees during the year was 1 (2019 - nil)

During the year £Nil remuneration was paid to Trustees (2019: £Nil). During the year £Nil expenses were paid to Trustees (2019: £Nil)

6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	600	600
	<u>600</u>	<u>600</u>

7 Analysis of Net Assets between Funds

	Unrestricted Funds	2020
	£	£
Fund balances at 31st March 2020 as represented by:		
Current assets	58,658	58,658
Current liabilities	(600)	(600)
	<u>58,058</u>	<u>58,058</u>

8 Unrestricted Funds

	1st May 2019	Income	Expenditure	31st March 2020
	£	£		£
General reserve	65,422	27,428	34,792	58,058
	<u>65,422</u>	<u>27,428</u>	<u>34,792</u>	<u>58,058</u>