

SERVICE DOGS UK

Directors' Report and Trustees' Annual Report Plan for future periods

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Directors' responsibilities for preparing the accounts

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Directors

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Review of financial position

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SERVICE DOGS UK

Directors' Report and Trustees' Annual Report

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 £58,000 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 31st March 2021 which are set out on pages 6 to 9.

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 PERIOD ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	2021 Total £	Unrestricted Funds £	2020 Total £
Income					
Income from charitable activities	2	31,973	31,973	27,428	27,428
Other incoming resources	3	53,250	53,250	-	-
Total Income		<u>85,223</u>	<u>85,223</u>	<u>27,428</u>	<u>27,428</u>
Expenditure					
Charitable activities	4	58,770	58,770	34,792	34,792
Total expenditure		<u>58,770</u>	<u>58,770</u>	<u>34,792</u>	<u>34,792</u>
Net income/expenditure		26,453	26,453	(7,364)	(7,364)
Transfers between funds		-	-	-	-
Net movement in funds		<u>26,453</u>	<u>26,453</u>	<u>(7,364)</u>	<u>(7,364)</u>
Reconciliation of funds:					
Total funds brought forward		58,058	58,058	65,422	65,422
Total funds carried forward		<u>84,511</u>	<u>84,511</u>	<u>58,058</u>	<u>58,058</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 8 to 9 form an integral part of these financial statements

SERVICE DOGS UK
BALANCE SHEET - COMPANY REGISTRATION NUMBER 09553131
AS AT 31ST MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Current Assets					
Cash at bank and in hand		85,111		58,658	
		<u>85,111</u>		<u>58,658</u>	
Creditors: amounts falling due within one year	6	<u>(600)</u>		<u>(600)</u>	
Net Current Assets			84,511		58,058
Net Assets			<u>84,511</u>		<u>58,058</u>
Funds					
Unrestricted Funds	8		84,511		58,058
			<u>84,511</u>		<u>58,058</u>

For the financial year ended 31st March 2021, 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 2021 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 2019 (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 8 to 9 form an integral part of these financial statements

**SERVICE DOGS UK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH 2021**

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 2021

2	Income from charitable activities	Unrestricted Funds	2021	Unrestricted Funds	2020
		£	£	£	£
	Donations and grants	31,973	31,973	27,428	27,428
	Fundraising	-	-		
		<u>31,973</u>	<u>31,973</u>	<u>27,428</u>	<u>27,428</u>
3	Other incoming resources	Unrestricted Funds	2021	Unrestricted Funds	2020
		£	£	£	£
	Grant income	53,250	53,250		-
		<u>53,250</u>	<u>53,250</u>	<u>-</u>	<u>-</u>
4	Charitable activities	Unrestricted Funds	2021	Unrestricted Funds	2020
		£	£	£	£
	Direct costs	58,170	58,170	34,192	34,192
	Independent examination fees	600	600	600	600
		<u>58,770</u>	<u>58,770</u>	<u>34,792</u>	<u>34,792</u>

5 Employees

Number of employees

The average number of employees during the year was 2 (2020 - 1)

During the year £Nil remuneration was paid to Trustees (2020: £Nil). During the year £Nil expenses were paid to Trustees (2020: £Nil)

6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	600	600
	<u>600</u>	<u>600</u>

7 Analysis of Net Assets between Funds

	Unrestricted Funds	2020
	£	£
Fund balances at 31st March 2021 as represented by:		
Current assets	85,111	85,111
Current liabilities	(600)	(600)
	<u>84,511</u>	<u>84,511</u>

8 Unrestricted Funds

	1st April 2020	Income	Expenditure	31st March 2021
	£	£		£
General reserve	58,058	85,223	58,770	84,511
	<u>58,058</u>	<u>85,223</u>	<u>58,770</u>	<u>84,511</u>