

**SERVICE DOGS UK**  
**REPORT AND ACCOUNTS**  
**31ST MARCH 2023**

**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

**Directors**

G J Botterill  
S W Toddington  
D M Butler  
P Sims  
J Hoare (appointed 16th August 2022)  
G Ryder  
P Hill (appointed 16th August 2022)  
C Howard (appointed 7th October 2022)  
I Spencer (appointed 16th August 2022)

**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 31<sup>st</sup> March 2023

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

The company is a non-profit seeking charitable organisation established in 2015/16, whose principal activity during the year 2022/23 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.

Service Dogs UK continues to deliver an excellent service to Veterans and is supporting over 40 partnerships while providing exceptional value for money. Our low overheads and thriving volunteer base together with our long standing partnership with Dogs Trust ensures we can provide excellent dogs and training with an exceptional programme that is unique to the industry.

**We are the ONLY accredited assistance dog charity serving both Veterans from the Armed Forces and Emergency Services in the UK.**

**We remain the only accredited assistance dog charity that uses mainly dogs from 'rescue' in the UK.**

During 2022/23 Training continued at both the South Coast and South West Hubs and both Hubs continue to benefit greatly from volunteers and fosters who help us transform our 'rescue' dogs to assistance dog candidates. The Hub Managers at each location have established positive working environments that draw the best out of our Veterans and volunteers and are highly conducive to the training that we do. Our Canines and Comrades Dog Walk and Talk groups at each location continue to thrive and fill an important 'gap' in the lives of our Veterans. It helps to make them feel 'connected' and they will continue to emulate this at other locations when we expand further. The original financing for this was in order to support our Veterans following the withdrawal of British forces from Afghanistan. As part of a successful Armed Forces Covenant grant under the title; Canines and Comrades after Conflict we were able to expand this and increase Trainer hours to provide a Canines and Comrades Dog walk and Talk group. These groups are flourishing and proving to be hugely successful with our Veterans who are making friends and sharing information as well as providing peer support to each other. We link in with other Veteran groups and breakfast clubs so that we can collaborate with others to give further layers of support.

We have consolidated our procedures and policies and updated documents and forms to accurately reflect changes made including our 'successor dog' policy so that we can prioritise Veterans whose dog is retiring and give them an abbreviated route to accreditation but without excessive expense to the charity. We now have two Veterans who have 'tested' this by becoming our first to go through the programme with their 'successor dogs' and become fully accredited for the second time with another dog. We also have another who has started the process and is working towards that goal. They are very positive about the experience!

In June 2022 our South Coast Hub was visited by Rt Hon Steve Barclay and we received coverage from the BBC regarding the visit and our Canines and Comrades initiative as funded by the Armed Forces Covenant Trust Fund. The minister was extremely positive about the charity recognised that we were making a huge difference to the lives of the Veterans who were able to access our services.

## **SERVICE DOGS UK**

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

In July 2022 our second dog to start on the programme, Jerry was honoured to receive a PDSA Order of Merit medal for his assistance to our Veteran Mark Lanchberry and for his services to the charity. Mark is a mentor to other Veterans and he and Jerry are sources of inspiration to those joining about what can be achieved. They are also able to deftly demonstrate the commands and assistance dog tasks and provide encouragement, advice and support helping to make the Veteran experience on the programme so much better. We were thrilled to accompany Mark and Jerry on the day of their presentation and we are very proud of their achievements.

In September 2022 The charity's Operations Director and Founder received a Disability in Policing Award at the annual DPA and NPCC conference in recognition of the increasing amount of Police Veterans that the charity is helping. We also attended the Emergency Services Show with Trustee Jane Hoare and husband providing and engaging presence on the stand with the help of young Gracie an assistance dog in foster at the time.

The charity continued to provide presentations to partners and others and was a finalist in the 2022 Soldiering On Awards. The Founder and Ops Director met MP Marion Fellows along with the Executive Director of ADUK in parliament to discuss public access issues for assistance dog users. The charity also joined a group of organisations lobbying government about the availability and use of fireworks and the harm they can do to our partnerships.

We continue to collaborate with others in Armed Forces and Emergency Services networks to raise awareness and to provide support by visiting breakfast clubs, military bases, hospitals, fire stations and police events. In April 2023 our Founder and Ops Director was voted onto the Board of trustees of ADUK and is working to ensure that our Veteran partnerships and our charity are well represented and that together we can positively influence the government in regards to assistance dog matters.

The mentoring scheme remains well established and has continued. 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 received a grant from the AFC in relation to our continuing support in a social capacity for our Veterans where we provide safe places for them to meet, socialise, share knowledge and peer support each other this has now developed into Canines and Comrades, a weekly Dog Walk and Talk session which is run by our Hub Manager and mentors. 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 partly curtailed due to Coronavirus. Our monitoring of our Veterans through surveys has produced some excellent statistics which prove the effectiveness of the programme. Our Veterans are increasingly more open about talking about the benefits of the programme and dogs and this has led to several positive media stories in the national press and magazines.

In the period post March 2022 we have had 14 further Veteran and Assistance Dog Partnerships accredited with two of these being 'successor' dogs. There are now 6 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.

We are progressing our plans of opening a South East Hub in Essex which has potential to reach Veterans in several counties and from within London.

Service Dogs UK remains an important asset in providing 'know how' and support to the National Police Wellbeing Service and the Wellbeing and Trauma Support Dog Project. The national lead for this highly successful initiative is the charity's volunteer Operational Director, Trustee and Founder. The charity is fully supportive of the scheme which is extremely successful and provides much needed support to those that serve, we are proud to be associated with it and will continue to support our Emergency Services.

## SERVICE DOGS UK

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

#### Plan for future periods

We are 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 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 training input and where their role, legal obligations and responsibilities under company law 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. We are keen to have representation on the board from our beneficiaries and our fosters, our beneficiaries are the reason we do what we do and without our fosters we could not take on dogs and prepare them for training. **At present 50% of the board are Veterans and this demonstrates our commitment to focussing on the needs of Veterans and the issues that affect them.**

Service Dogs UK has been successful in obtaining grants from The Armed Forces Covenant, Veterans' Foundation and The Army Benevolent Fund in the past. We are very grateful to these organisations that allow us to fund more Veterans on our programme year on year. Public donations through events and fund-raising have been limited but revenue and reach through our social media channels has increased slightly. We continue to seek sponsorship from companies, organisations and individuals to help us with the costs of running the charity. We are members of Cobseo and fully accepted as a useful resource within the armed forces community. We continue to reach out and work with other Veteran organisations to enhance what we can provide and 'signpost' to those that can give specialist help, examples of this are; Voluntary Outreach Service, various Veteran breakfast clubs, the Sussex Armed Forces Network etc. We feel it is essential that we work with others to provide a more substantial service to our Veterans and to meet their individual needs.

We have in conjunction with ADUK introduced a training platform from which we can supply suitable training to all our staff, whether they are paid or volunteers. This will make it possible for them to receive additional training and to equip them better in their respective roles. We are determined to invest in our volunteers and staff so that they can not only 'thrive' in their work but they can be better equipped to deliver an excellent service to our Veterans.

#### 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  
S W Toddington  
D M Butler  
P Hill  
J Hoare  
G Ryder  
M Diver  
I Spencer  
C Howard

#### **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 31<sup>st</sup> March 2023

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 £60,000 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 31<sup>st</sup> March 2023 which are set out on pages 7 to 11.

#### **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 2023**

	Notes	Unrestricted Funds £	2023 Total £	Unrestricted Funds £	2022 Total £
<b>Income</b>					
Income from charitable activities	<b>2</b>	56,490	56,490	22,753	22,753
Other incoming resources	<b>3</b>	50,000	50,000	80,000	80,000
<b>Total Income</b>		<u>106,490</u>	<u>106,490</u>	<u>102,753</u>	<u>102,753</u>
<b>Expenditure</b>					
Charitable activities	<b>4</b>	85,875	85,875	91,025	91,025
<b>Total expenditure</b>		<u>85,875</u>	<u>85,875</u>	<u>91,025</u>	<u>91,025</u>
<b>Net income/expenditure</b>		20,615	20,615	11,728	11,728
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>20,615</u>	<u>20,615</u>	<u>11,728</u>	<u>11,728</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		96,239	96,239	84,511	84,511
<b>Total funds carried forward</b>		<u>116,854</u>	<u>116,854</u>	<u>96,239</u>	<u>96,239</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 9 to 11 form an integral part of these financial statements

**SERVICE DOGS UK**  
**BALANCE SHEET - COMPANY REGISTRATION NUMBER 09553131**  
**AS AT 31ST MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		<u>118,282</u>		<u>97,007</u>	
		118,282		97,007	
<b>Creditors: amounts falling due within one year</b>	<b>6</b>	<u>(1,428)</u>		<u>(768)</u>	
<b>Net Current Assets</b>			116,854		96,239
Net Assets			<u>116,854</u>		<u>96,239</u>
<b>Funds</b>					
Unrestricted Funds	<b>8</b>		56,854		36,239
Designated Funds			60,000		60,000
			<u>116,854</u>		<u>96,239</u>

For the financial year ended 31st March 2023, 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 2023 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 9 to 11 form an integral part of these financial statements**

**SERVICE DOGS UK  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31ST MARCH 2023**

**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.

Designated funds have been designated by the Trustees for a specified purpose.

**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 2023**

<b>2</b>	<b>Income from charitable activities</b>	<b>Unrestricted Funds</b>	<b>2023</b>	<b>Unrestricted Funds</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Donations and grants	56,490	56,490	22,600	22,600
	Other income	-	-	153	153
		<u>56,490</u>	<u>56,490</u>	<u>22,753</u>	<u>22,753</u>

<b>3</b>	<b>Other incoming resources</b>	<b>Unrestricted Funds</b>	<b>2023</b>	<b>Unrestricted Funds</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Grant income	50,000	50,000	80,000	80,000
		<u>50,000</u>	<u>50,000</u>	<u>80,000</u>	<u>80,000</u>

<b>4</b>	<b>Charitable activities</b>	<b>Unrestricted Funds</b>	<b>2023</b>	<b>Unrestricted Funds</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Direct costs	85,275	85,275	90,425	90,425
	Independent examination fees	600	600	600	600
		<u>85,875</u>	<u>85,875</u>	<u>91,025</u>	<u>91,025</u>

**5** **Employees**

**Number of employees**

The average number of employees during the year was 4 (2022 - 4)

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages & salaries	38,931	37,177
	<u>38,931</u>	<u>37,177</u>

No employees received employee benefits in excess of £60,000 (2022: Nil)

During the year £Nil remuneration was paid to Trustees (2022: £Nil). During the year £Nil expenses were paid to Trustees (2022: £Nil)

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Taxation and social security	828	168
Accruals	600	600
	<u>1,428</u>	<u>768</u>

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

Fund balances at 31st March 2023 as represented by:

	<b>Unrestricted Funds</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current assets	118,282	118,282
Current liabilities	(1,428)	(1,428)
	<u>116,854</u>	<u>116,854</u>

Fund balances at 31st March 2022 as represented by:

	<b>Unrestricted Funds</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Current assets	97,007	97,007
Current liabilities	(768)	(768)
	<u>96,239</u>	<u>96,239</u>

**SERVICE DOGS UK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**8 Unrestricted Funds**

	<b>1st April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>31st March 2023 £</b>
General reserve	36,239	106,490	85,875	-	56,854
Designated reserve	60,000	-	-	-	60,000
	<u>96,239</u>	<u>106,490</u>	<u>85,875</u>	<u>-</u>	<u>116,854</u>

  

	<b>1st April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>31st March 2022 £</b>
General reserve	84,511	102,753	91,025	(60,000)	36,239
Designated reserve	-	-	-	60,000	60,000
	<u>84,511</u>	<u>102,753</u>	<u>91,025</u>	<u>-</u>	<u>96,239</u>

The designated reserve represents a fund for looking after existing partners for the lifetime of their partnerships, including admin costs, annual re tests, top up training, and some vet and insurance fees.

**9 Related party transactions**

There were no related party transactions