

**SUPPORT DOGS LIMITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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## **SUPPORT DOGS LIMITED**

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## SUPPORT DOGS LIMITED

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

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<b>Trustees</b>	Barry Brackner, Chairman (resigned 31 December 2020) Janel Fone BSc PhD, Vice Chair (resigned 31 December 2020) Amy Goodson, Director Katie Reed, Director Keith Williams, Treasurer David Hobson, Director (appointed Chairman 31 December 2020) Grainne O'Connor, Director Mary Broadhead, Director (appointed Vice Chair 31 December 2020) Alison Marsh, Director Amanda Royston, Director (appointed 14 January 2021) Mark Holmshaw (appointed 14 January 2021) Maurice O'Brien (appointed 14 January 2021)
<b>Company registered number</b>	04190624
<b>Charity registered number</b>	1088281
<b>Registered office</b>	21 Jessop Riverside Brightside Lane Sheffield South Yorkshire S9 2RX
<b>Chief executive officer</b>	Rita Howson
<b>Independent auditors</b>	Shorts Chartered Accountants Statutory Auditor 2 Ashgate Road Chesterfield Derbyshire S40 4AA

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## SUPPORT DOGS LIMITED

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### CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

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The chairman presents his statement for the year.

The annual report is an opportunity to reflect on the achievements of our charity over the past 12 months.

2020 was an extraordinarily difficult year. It impacted on our ability to provide our services, on the lives of the families we are dedicated to support, our charity's income and resources, and of our course on the personal lives of our volunteers and staff. As chair of Support Dogs, I am incredibly proud of the resilience and determination our charity has shown over the past 12 months and the ways our staff, volunteers, supporters and of course our dogs have met the challenges we faced.

The families our charity supports are those with health conditions that mean they were among the most at risk from Covid-19. We worked hard to provide more support than ever throughout the pandemic.

Our work is vital. It saves lives and it also saves the NHS over £19million a year. Yet we rely entirely on voluntary donations. Our charity has been operating for almost 30 years but have never, of course, had to carry out our life-saving work in an environment as difficult as this.

During 2020 our charity dedicated itself to continuing to care for our existing clients while ensuring more and more people benefited from our life changing services. We were flexible and found new and innovative ways to maintain our services through the coronavirus pandemic.

We developed some emergency adaptations to our services to respond to the Covid-19 crisis. This included expanding our telephone service to help tackle isolation and ensure the individuals and families we support received the care they need, especially our most vulnerable clients.

We remained committed to continuing to support more families despite this crisis and our Support Dogs' training team are changing the ways they can provide this. Our team focused on supporting people who had recently been matched but still undergoing training with their new support dog. And to those finding themselves adapting to life with a support dog while also adapting to the added restrictions their health condition brought to life under lockdown. Our dedicated team worked with each individual to provide daily support to enable their support dog to flourish and give them the care they need to stay well.

Our work not only saves lives, it provide a unique form of community-based health care that helped reduce demand on NHS health services over the past year, and provided vital levels of care that were unavailable anywhere else over the past 12 months. Such is the outstanding impact of our work that Support Dogs was one of just three charities featured on the BBC One Big Night In programme in April 2020 to highlight the response to the pandemic of UK charities who had been previously support by BBC Children in Need or Comic Relief.

In 2020, Support Dogs provided support and training for over 120 individuals and families in the UK. This equates to well over 630,000 hours of life-changing support to those affected by autism, epilepsy and disability. However, the demand for our work once again vastly outstripped this and despite the pandemic we received an astonishing 3,592 requests for support from people desperately in need of a support dog and the services we provide. This number might have been even higher if the charity offices hadn't been affected by pandemic restrictions reducing our capacity to take phone calls for a number of weeks. So many families are desperate for our vital services.

Our unique work with dog rescue centres and searching unwanted pet websites to find dogs with the potential to become life-changing support dogs is something we have continued to do and remain hugely proud of. The need for this aspect of our work is greater than ever, with the increase in dog ownership leading to an increase in subsequently unwanted dogs being abandoned at rescue centres.

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## **SUPPORT DOGS LIMITED**

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### **CHAIRMAN'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020**

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The pandemic inevitably had a huge impact on our income and our ability to raise funds. As a relatively small charity, any changes like this are especially felt. Support Dogs is a charity that provides all its services entirely free of charge. We rely entirely, 100 percent on voluntary donations. The cancellation of almost nine months of events and fundraising activity not only significantly reduced our income and ability to fundraise, it also limited our ability to engage with new potential supporters.

However, we embraced new technologies with virtual quizzes, virtual cook-alongs and even our first ever virtual Support Dog Graduation Ceremony kindly presented by ITN's Lucrezia Millarini and our patrons Angela Rippon CBE and the Earl and Countess of Scarbrough. We are indebted to our wonderful supporters whose kindness, generosity and donations enabled our charity to maintain all our services over the year.

Support Dogs would also like to express our gratitude to our army of over 200 volunteers who went above and beyond during the past year providing loving homes, and support for our puppies and dogs in training over this strange and unpredictable year. The fact that we begin 2021 with a great number of dogs ready to complete their training and begin transforming the lives of many more people in need of our services, is testimony to the wonderful support our volunteers have given us.

Finally we would like to thank Barry Brackner and Janel Fone who stepped down at the end of 2020 from the board of trustees after 6 years of dedicated service to the charity as chair and vice chair. They helped steer our charity to unprecedented levels of growth and left us with real optimism for the scope and possibilities of our work in the future.

David Hobson (Chair)

Date:

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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The Trustees present their annual report together with the audited financial statements of the Company for the year 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **• Policies and objectives**

The company is constituted under a Memorandum of Association and is a registered charity number 1088281.

The principal object of the charity is to:

- Train and educate dogs to act as efficient and safe assistants for disabled persons;
- Train and educate disabled persons in the proper safe use of such dogs and in the essentials of canine care and management;
- Provide such additional services and facilities for the relief of disabled persons as the association shall from time to time deem appropriate.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **• Activities undertaken to achieve objectives**

Support Dogs is a unique UK charity dedicated to improving the quality of life for people with epilepsy, physical disabilities and families of children with autism by training dogs to act as efficient and safe assistants.

There are currently three training programmes:

Seizure Alert Dogs are trained to respond and alert their owners to imminent epileptic seizures. The security and independence people have gained through having a Seizure Alert Dog is tremendous. Not only because they have a warning prior to a seizure, but because they are able to take their dogs with them everywhere.

Disability Assistance Dogs are taught task work tailored to their owner's needs. They are taught to assist and support their disabled owners with their specific disability, enabling them to lead a fuller and more independent life.

Autism Assistance Dogs are trained to meet the needs of both child and parents for a degree of predictability in social settings helping to bring independence not just for the children but for the whole family.

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Objectives and activities (continued)

##### ● Volunteers

All of our departments utilised volunteers with fundraising branches being nurtured and both the administration team and training team utilising volunteers in a variety of roles. The charity currently has over 80 volunteers in regular contact with the charity.

#### Achievements and performance

##### ● Review of activities

The impact of the Covid-19 pandemic on our charity was significant, affecting all our operations, staff, service users, volunteers and income. However, we are extremely proud that despite everything we were able to maintain all our services throughout and even increased some areas of support.

The families our charity support are those with health conditions that meant they were among the most at risk from Covid-19. During 2020 our charity dedicated itself to continuing to care for our existing clients while ensuring more and more people benefited from our life-changing services. We were flexible and found new and innovative ways to maintain our services through the coronavirus pandemic. This included:

##### Expanding our telephone service

To help tackle isolation and ensure the individuals and families we support received the care they need, we increased the frequency of our phone calls our support team make, especially to our most vulnerable clients.

##### Focusing our outreach training support programme

We were committed to continuing to support more families despite this crisis and so our Support Dogs' training team found new ways to provide this. Our team remained focused on supporting people who had recently been matched but were still undergoing training with their new support dog - to those finding themselves adapting to life with a support dog while also adapting to the added restrictions their health condition caused them while under lock down. Our dedicated team worked with each individual to provide daily support to enable their support dog to flourish and give them the care they needed to stay well.

##### Developing our digital support and education provision

So much of our work had traditionally been done face to face, but this had to change. We are now using digital tools to run online training sessions and share our 30 years of knowledge and experience with assistance dogs. This is not just for the families we support but also with over 200 volunteers, many who were locked down at home with a trainee support dog or puppy. This helped to ensure Covid-19 did not hinder or delay their progress to becoming a fully-trained life-saving support dog.

Support Dogs provided training and support for 120 families and individuals affected by autism, epilepsy and disability. This included those going through the initial stages of the application process, supporting existing partnerships and supporting those who were preparing for the retirement of their existing support dogs. Support Dogs provides 24-hours-a-day care and support, 365 days a year for all our support dog partnerships, entirely free of charge.

In 2020, we received 3,592 requests for help from individuals and families in need of our charity's services. This is an overwhelming figure and sadly far beyond our current resources and capacity. The need for our charity to grow and expand our services to save and improve the lives of more children and adults across the UK could not be clearer. We are determined and passionate about achieving this.

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Achievements and performance (continued)

Our work for children with autism remains our most “in-demand” service, indeed 63% of the enquiries we received were for this work. In 2020 we expanded our puppy training programme by recruiting a further member of staff to work on this programme, to enable us to increase the number of dogs coming into training who are suitable for work directly with children on our autism programme. The exceptional impact of this work on children with autism, their siblings, parents, and wider family continues to receive significant national media coverage. BBC Children in Need and Global Radio have donated to and supported this programme in different capacities, and this increase in awareness has naturally led to a further increase in the demand for our work.

Our epilepsy seizure programme is globally unique and pioneering. Our support dogs provide a life-saving, 100 percent reliable, up to 55 minutes in advance warning of upcoming epileptic seizures, accurate to the exact minute. We continued our involvement with Ghent University to better understand exactly what physiological changes the dogs are detecting in their clients. We have also worked in partnership with Canon Medical Systems and the University of Exeter to better understand the financial savings this brings to the NHS and the wider public purse. We have previously calculated that our charity saved at least £19million a year for the NHS and public services.

Our specially-trained dogs make a truly exceptional difference to our clients, their independence and the quality of life for themselves and their families. Our disability assistance dogs help clients with conditions including MS, cerebral palsy, fibromyalgia and various forms of arthritis. Our work not only saves lives, it provides a unique form of community-based health care that helped reduce demand on NHS health services over the past year, and provided vital levels of care for people with these long-term conditions that were unavailable anywhere else over the past 12 months.

Such is the outstanding impact of our work that Support Dogs was one of just three charities featured on the BBC One Big Night In programme in April 2020 to highlight the response to the pandemic of UK charities who had been previously supported by BBC Children in Need or Comic Relief. A pilot project for the charity where we trained a disability assistance dog for a child with cerebral palsy also received a significant amount on coverage on the BBC Countryfile programme.

Our unique work sourcing and training dogs from rescue centres and unwanted pet websites is something we are hugely proud of and passionate about. We see ourselves as champions of the second chance: giving the opportunity to dogs who may have had a more difficult start to reach their true potential of a happy and fulfilling life while also changing the life of their new owner. The need for this work has become as acute as ever as the numbers of wonderful dogs being abandoned at dog centres significantly increased in the latter half of 2020.

Despite the challenges that 2020 brought we still maintained our focus on this during the year, including running our first ever online seminar bringing together staff and volunteers from rescue centres across the UK to educate them about this area of our work with the aim of improving the recruitment of dogs. We believe that our charity's commitment to sourcing dogs from different backgrounds will put us in the best position, long term, to increase the number of families we help each year.

Dog welfare is of paramount importance to every aspect of our work. We now have a network of over 200 volunteers who support us in providing loving 24-hour care and support to all our dogs from our newest puppies to those who have now retired and for individual reasons are unable to continue to live with their clients. Our staff worked tirelessly through 2020 to ensure our dogs were cared for, and volunteers had all the support they needed to keep our dogs living, training and working in the best possible conditions.



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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Achievements and performance (continued)

##### • Fundraising activities and income generation

As a charity, reliant entirely on voluntary donations, our income was significantly hit by the challenges the pandemic brought. This affected both our ability to run events, but also the funds available to trusts, corporate and individual donors to support our work. Despite this our charity remained committed to our policy of providing its services entirely free of charge to those who will benefit from them.

One in three support dogs only exist thanks to the wonderful kindness of individuals who have left money to the charity in their wills. Income from this vital source sadly dropped substantially in 2020, a result in part due to the delays in the legal processes administering wills and probate. We continue to encourage anyone who cares about our charity to consider leaving a donation in their will to our charity. In 2020 we began offering a free online will writing service to make it easier for more supporters to do this.

Income kindly donated by charitable trusts has been vital to our sustainability and growth as a charity. Funders such as The Yorkshire Young Achievers are among those whose support has a significant impact on our work. We were also delighted to continue to receive funding from the Global Radio Make Some Noise Charity and BBC Children in Need for our autism programme and towards a pilot project for the training of a disability assistance dog for a child.

The charitable support received from community organisations such as the Freemasons was hugely important to us. Long-standing partnerships with wonderful companies such as Burns' Pet Nutrition and Canon Medical Systems, were complemented by support from new sponsors including Sheffield United FC, British Land and CMS Law.

We embraced new technologies to strengthen our fundraising efforts over this difficult year with virtual quizzes, virtual cook-alongs and even our first ever virtual Support Dog Graduation Ceremony kindly presented by ITN's Lucrezia Millarini and our patrons Angela Rippon CBE and the Earl and Countess of Scarborough. We are also extremely grateful to Monty Don OBE for so wonderfully organising an online Christmas auction to raise vital funds for our charity.

We are indebted to our wonderful supporters whose kindness, generosity and donations enabled our charity to maintain all our services over this the most difficult of years. The wonderful supporters who sponsor our support dogs from £1 a week, make a vital contribution to our work. We are also honoured that several families have chosen to raise funds in memory of a loved one who has sadly passed away. We are delighted to be able to offer the opportunity to name a puppy in memory of anyone who donates or raises the amount it costs the charity to provide a full year of care and training.

#### Financial review

##### • Overview

The charity's income has decreased this year from £1,840,774 in the previous year to £1,122,150. The surplus has decreased from £865,618 in 2019 to £97,274 in 2020.

As highlighted throughout the report Covid had a significant impact to the charity's ability to conduct many of the fundraising activities the charity relies upon to generate funds. The wonderful commitment of our supporters, who understand the importance and care so passionately about our work, meant that despite everything many of them so wonderfully continued to donate.

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Financial review (continued)

The biggest fall in income from the 2019 figures was in legacy income. This is due to some extent to delays, because of Covid, in the legal systems processing of estates. It is however also due to the unpredictability of this particular income stream. The growth and increased awareness of Support Dogs has been relatively recent and so has yet to establish itself as a regular feature in people's wills in the way that many other larger charities have done.

#### ● Principal risks and uncertainties

The trustees have actively reviewed the major operational and business risks that the charity faces and confirm that systems have been established to mitigate significant risks. By seeking to maintain the charity's reserves at a prudent level as set out below, the trustees believe that the charity should have sufficient resources to deal with adverse circumstances, including those presented by Covid-19.

#### ● Reserves policy

It is the policy of the charity to maintain free reserves (unrestricted funds excluding unrestricted fixed assets, the loan against the property and any designated funds) of an amount which is typically between 6 and 12 months' operating costs.

The policy has been set in order to take into account future expansion plans and the fact that the charity has few sources of regular income. The trustees may designate funds to specific purposes and such funds shall be excluded from free reserves for the purpose of the above calculation. Specifically, the trustees may decide from time to time that part of the free reserves be designated to a property reserve for the purposes of funding the costs of new premises for the charity in the future. Such costs may include the costs of purchase, planning, refurbishment, adaptation, development, associated fees, initial running costs and the costs of planning and launching a capital appeal. As noted in the accounts, the trustees have designated £900,000 of free reserves for this purpose.

As at the year end, free reserves were £884,727 which represents 10 months of 2020 operating costs. The trustees monitor reserves on an ongoing basis.

#### ● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### Structure, governance and management

##### ● Constitution

Support Dogs was founded in 1992 and registered as a charity in 1993. The organisation became a charitable company limited by guarantee and was set up by a Memorandum of Association when it was incorporated on 30 March 2001.

##### ● Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Structure, governance and management (continued)

##### ● Organisational structure and decision-making policies

Support Dogs Limited operates under the abbreviated name Support Dogs. It is managed by a Board of Trustees. The Annual General Meeting (AGM) of the charity is held in the summer each year. Trustees retire and are elected at the AGM under the terms of the company's Articles of Association.

##### ● Members of the board

The names of the members of the Board of trustees who served during the year ended 31 December 2020, who are directors of the company and trustees of the charity, are shown on page 1. Members of the board are elected by the Members of Support Dogs at the Annual General Meeting or elected by the Board to fill a vacancy as it arises from time to time. Recruitment takes place with clear terms of reference, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charity.

Prior to appointment, prospective Members of the board receive an induction pack and briefing which is designed to provide them with an understanding of the roles and responsibilities they will be required to fulfil. On appointment, all new Board members have personalised induction programmes. These are designed to cover the main operational framework of the charity, the current financial position and future plans and objectives. At the same time the new trustees are also encouraged to spend time in our training centre and meet out staff and volunteers. Members of the Board may receive reasonable out of pocket expenses for travel to meetings (see note 11) but do not receive any remuneration. Meetings are held on a quarterly basis with conference calls being scheduled on a monthly basis.

#### Profiles of Board Members

##### Barry Brackner - Chairman

Barry joined the board of Support Dogs in May 2014 as Trustee and has been chair since November 2014. His 'day job' is as a consultant to the veterinary professional having previously held senior executive roles within the veterinary profession most recently as Marketing and Commercial Director for CVS, the largest PLC veterinary group in Europe, a role which involved him developing and delivering marketing strategies for the organisation and its member practices and honing its commercial operations. Barry brings to Support Dogs extensive contacts throughout the veterinary sector and has worked with a number of charities.

Barry's term as Chair and on the board of trustees ended in December 2020.

##### Janel Fone - Vice-Chair

Janel Fone has a lifelong passion for dogs and a background in dog nutrition, vetcare and the human/companion animal bond, having worked for Mars Petcare for 17 years, leading the development of Pedigree and Veterinary Diets. She also has good charity experience having been CEO of Cheshire Wildlife Trust for 5 years and now being Director of Marketing and Development for the Wildlife Trusts. Janel's main hobby is training dogs for obedience and she has made one of her dogs up to Obedience Champion. She is a championship obedience judge at Crufts 2015.

Janel's term as Vice-Chair and on the board of trustees ended in December 2020.

##### Katie Reed

Katie is an Associate in the Sports Group at Walker Morris LLP, and brings legal support to the charity and to the Board of Trustees. Katie advises a number of Premier League and Football League Clubs, and uses her contacts in the sporting world to raise the profile of the charity. Katie is also on the Board of Trustees of the English Football League Trust. Katie has a great love of dogs, having owned dogs throughout her life.

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Structure, governance and management (continued)

##### Amy Goodson

Amy has worked in financial services for over 12 years and runs Leo Wealth Management, a Partner Practice of St.Jame's Place Wealth Management. Outside work Amy loves to spend time with her family. She is also a keen traveller and loves to explore the wonders of the world.

##### Keith Williams

Keith has worked in corporate finance for over 25 years, providing both equity and debt finance to growing businesses. He is Regional Manager for UK Steel Enterprise Ltd, which invests in growing companies as well as providing flexible premises through its Business & Innovation Centres. A chartered accountant with both commercial and financial experience, he has held other non-executive roles, including with not-for-profit organisations, as well as working with a wide range of different businesses.

##### Grainne O'Connor

Grainne has been a client of the disability assistance dog programme for 7 years along with her first support dog Tori (a black lab who was originally her own pet dog). As a direct result of her experiences Grainne has developed a passion for supporting and raising awareness of the transformational effects a support dog can have on the life on a person with disabilities, their families and loved ones. Currently in the final stages of doing a PhD on the experiences of people with a longterm condition who use an assistance dog; Grainne brings her professional background in health, her knowledge of human-animal interactions and personal experience of having a support dog to her role as trustee.

##### David Hobson

David is a project director in the property and construction sectors with nearly forty years' experience of procuring, constructing and operating buildings. During the last ten years David has supported a range of charities and trusts mainly in the arts and culture sector to deliver their vision.

David is able to contribute a wealth of experience as a trustee sharing knowledge and lessons learned from his experience in the corporate environment and specifically supporting our management team in their property strategy. At home with Julie he looks after two rescue Labradors and takes inspiration from the training that Support Dogs provides, but alas with Ted and Harry this is very much work in progress.

David has been elected to take over as Chair of trustees in January 2021.

##### Mary Broadhead

After qualifying as an accountant working in the manufacturing sector, Mary moved into the venture capital industry in 1991, spending 10 years with UK Steel Enterprise, where she was involved in completing and monitoring investments and loans in parts of the UK that were bearing the brunt of the steel industry's decline.

Mary has since retired after 17 years working at YFM Equity Partners as Investment Director, investing in a range of businesses throughout the U.K. She has been a non-executive director of a number of companies whilst at YFM, advising them on growth and exit strategies.

Mary is a dog AND cat lover; currently 2 cats are in charge at home.

Mary has been elected to take over as Vice-Chair of trustees in January 2021.

##### Alison Jane Marsh

Jane is a former solicitor with over twenty years experience specialising in employment and pensions law. More recently she has worked at innocent drinks running their people team and has recently moved to join the pet food brand Lily's Kitchen as People Director.

Jane brings expertise to the team in HR and legal matters as well as her all-consuming passion for promoting the positive impact animals can have on our lives. She lives and works in London with her family including a trio of cocker spaniels.

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Structure, governance and management (continued)

##### • Related party relationships

Support Dogs Limited is a founder member of Assistance Dogs UK. Assistance Dogs UK is the umbrella organisation working to improve access for people with assistance dogs; it represents eight charities: Support Dogs, Guide Dogs, Hearing Dogs for Deaf People, Dogs for Good, Dog Aid, Medical Detection Dogs, Canine Partners and Seeing Dog Alliance. Support Dogs Limited is also a member of Assistance Dogs Europe and Assistance Dogs International. Support Dogs is a subscribing member of the National Council of Voluntary Organisations, Epilepsy Action, the Fundraising Standards Board, The Coalition of Small Charities, Sheffield Chamber of Commerce and Industry, and Barnsley and Rotherham Chamber of Commerce.

##### • Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Since March 2020, the Charity has been affected by the ongoing impacts of the Covid-19 outbreak. The Charity is committed to minimising the risks of Covid-19 to all those who work for and with us. We have carried out and documented detailed risk assessments and changed our working procedures in order to minimise risks and adhere to Government guidance. These risk assessments are reviewed as circumstances and guidance changes.

Covid-19 has had an impact on both charitable activities and fundraising. Whilst we have been able to continue to support our clients, some of the Charity's normal activities have had to be delayed. Our fundraising plans have also had to change significantly which may result in reduced income. The Trustees have been meeting more frequently during this period, using telephone and video-conferencing facilities, and adjusting plans as necessary.

##### • Trustees' indemnities

The Trustees, as directors of the company, have been granted a qualifying third party indemnity provision under section 234 of the Companies Act 2006. This does not provide cover in the event of a director being proved to have acted fraudulently or dishonestly.

#### Plans for future periods

Our plans for the future are to significantly expand our work so we can train more Support Dogs and help more families and individuals each year. We intend to put in place plans to enable us to purchase and adapt a property that would have the scope to allow the charity to expand and better meet the public need for our services. We wish to increase our staff base to further develop our existing programmes and fulfil the increasing demand.

The changes to our operations necessary because of the Covid-19 outbreak mean that we may not have achieved all of our targets for 2020. However, the Charity remains committed to serving clients, protecting employees and the assets of the Charity, so that in due course we can expand our work to better meet the undoubted demand that exists for our services.

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## **SUPPORT DOGS LIMITED**

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020**

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#### **Public benefit statement**

The Trustees give due consideration to the Charity Commissions guidance in deciding the activities which the charity should undertake, by reviewing the needs of their beneficiaries, by ensuring that the services are inclusive and that no detriment or harm arises from the organisation carrying out its activities.

#### **Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

#### **Auditors**

The auditors, Shorts, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 12 July 2021 and signed on their behalf by:

**Keith Williams**  
Trustee

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## SUPPORT DOGS LIMITED

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### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2020

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The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' 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. 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 Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements 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.

Approved by order of the members of the board of Trustees on 12 July 2021 and signed on its behalf by:

**Keith Williams**  
(Trustee)

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## **SUPPORT DOGS LIMITED**

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### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED**

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#### **Opinion**

We have audited the financial statements of Support Dogs Limited (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.



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## SUPPORT DOGS LIMITED

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

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#### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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## SUPPORT DOGS LIMITED

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

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#### **Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- Through discussions with the trustees and other management and from our commercial knowledge and experience, we identified the laws and regulations applicable to the charity; and
- Focusing on the specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, we assessed the extent of compliance with those laws and regulations identified above through making enquiries of management and inspecting relevant correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- review of legal and professional fees to identify any litigation; and
- consideration of relationships with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and

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## SUPPORT DOGS LIMITED

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED (CONTINUED)

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regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Howard Freeman BSc FCA**  
**for and on behalf of**  
**Shorts**

Chartered Accountants  
Statutory Auditor  
2 Ashgate Road  
Chesterfield  
Derbyshire  
S40 4AA

12 July 2021

Shorts are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**SUPPORT DOGS LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	4	1,005,975	79,450	1,085,425	1,793,766
Investments	5	222	-	222	1,842
Other income	6	36,503	-	36,503	45,166
<b>Total income</b>		<b>1,042,700</b>	<b>79,450</b>	<b>1,122,150</b>	<b>1,840,774</b>
<b>Expenditure on:</b>					
Raising funds	7	320,323	-	320,323	343,034
Charitable activities	8	617,328	87,225	704,553	632,122
<b>Total expenditure</b>		<b>937,651</b>	<b>87,225</b>	<b>1,024,876</b>	<b>975,156</b>
<b>Net income/(expenditure)</b>		<b>105,049</b>	<b>(7,775)</b>	<b>97,274</b>	<b>865,618</b>
Transfers between funds	17	76,682	(76,682)	-	-
<b>Net movement in funds</b>		<b>181,731</b>	<b>(84,457)</b>	<b>97,274</b>	<b>865,618</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,751,029	423,881	2,174,910	1,309,292
Net movement in funds		181,731	(84,457)	97,274	865,618
<b>Total funds carried forward</b>		<b>1,932,760</b>	<b>339,424</b>	<b>2,272,184</b>	<b>2,174,910</b>

An amount totalling £900,000 included within unrestricted funds has been designated towards the purchase of a property. This is explained in more detail within the Trustee's Report and within note 17 to the accounts.

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 36 form part of these financial statements.

**SUPPORT DOGS LIMITED**  
**REGISTERED NUMBER: 04190624**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	12	265,689	275,354
<b>Current assets</b>			
Stocks	13	19,942	23,315
Debtors	14	237,971	277,587
Cash at bank and in hand		1,897,710	1,759,565
		<u>2,155,623</u>	<u>2,060,467</u>
Creditors: amounts falling due within one year	15	(53,136)	(48,394)
<b>Net current assets</b>		<u>2,102,487</u>	<u>2,012,073</u>
<b>Total assets less current liabilities</b>		<u>2,368,176</u>	<u>2,287,427</u>
Creditors: amounts falling due after more than one year	16	(95,992)	(112,517)
<b>Total net assets</b>		<u><u>2,272,184</u></u>	<u><u>2,174,910</u></u>
<b>Charity funds</b>			
Restricted funds	17	339,424	423,881
Unrestricted funds			
Designated funds	17	900,000	800,000
General funds	17	1,032,760	951,029
Total unrestricted funds	17	<u>1,932,760</u>	<u>1,751,029</u>
<b>Total funds</b>		<u><u>2,272,184</u></u>	<u><u>2,174,910</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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**SUPPORT DOGS LIMITED**  
**REGISTERED NUMBER: 04190624**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2020**

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The financial statements were approved and authorised for issue by the Trustees on 12 July 2021 and signed on their behalf by:

**Keith Williams**  
(Trustee)

The notes on pages 22 to 36 form part of these financial statements.

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SUPPORT DOGS LIMITED

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STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	160,108	839,632
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	222	1,842
Purchase of tangible fixed assets	(6,522)	(6,944)
<b>Net cash used in investing activities</b>	(6,300)	(5,102)
<b>Cash flows from financing activities</b>		
Repayments of borrowing	(15,663)	(15,036)
<b>Net cash used in financing activities</b>	(15,663)	(15,036)
<b>Change in cash and cash equivalents in the year</b>	138,145	819,494
Cash and cash equivalents at the beginning of the year	1,759,565	940,071
<b>Cash and cash equivalents at the end of the year</b>	1,897,710	1,759,565

The notes on pages 22 to 36 form part of these financial statements

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## SUPPORT DOGS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1. General information

Support Dogs Limited is a charitable company limited by guarantee, incorporated in England and Wales (company registered number: 04190624, charity registered number: 1088281). Its registered office is Unit 21 Jessops Riverside, Sheffield, South Yorkshire, S9 2RX. The principal activities of the charity are detailed in the trustees report.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Support Dogs Limited 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.

##### 2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### 2.3 Going concern

The outbreak of the Coronavirus in the UK from March 2020 onwards has impacted the whole country and the related disruption is affecting the general economy. The trustees have carefully considered the likely effect of Covid-19 on the charity's future financial performance and has prepared financial projections thereon. The charity continues to receive donations and legacies and expects this to continue despite some fundraising activities being delayed or cancelled. In addition to this, the charity has a strong cash balance.

The trustees have therefore concluded that despite the ongoing difficulties affecting the UK economy, the company will continue to have sufficient working capital to settle its liabilities as they fall due for a period of at least 12 months from the date of approval of these financial statements, and on this basis it is therefore appropriate that they are prepared on a going concern basis.



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## SUPPORT DOGS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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## 2. Accounting policies (continued)

### 2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

### 2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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**2. Accounting policies (continued)**

**2.6 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% straight line

**2.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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## SUPPORT DOGS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 2. Accounting policies (continued)

##### 2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

#### 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

*(i) Recognition of legacy income*

In applying the principals of SORP FRS 102 in relation to legacies, management make judgements relating to when the legacy income is recognised. Due to the nature of legacies, it is not always possible to determine the value of the legacy or the likelihood of it being received. In some instances, such legacies can be contested and, as such, the charity will not receive the income. The facts of each case are assessed individually to decide when the legacy should be recognised in line with the Charity's accounting policy and with SORP FRS 102.

#### 4. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	246,606	6,250	<b>252,856</b>	267,410
Legacies	231,552	27,000	<b>258,552</b>	928,641
Trusts	305,656	45,950	<b>351,606</b>	328,404
Job Retention Scheme Grants	50,160	-	<b>50,160</b>	-
Income from fundraising activities	172,001	250	<b>172,251</b>	269,311
<b>Total 2020</b>	<b>1,005,975</b>	<b>79,450</b>	<b>1,085,425</b>	<b>1,793,766</b>
<b>Total 2019</b>	<b>1,475,117</b>	<b>318,649</b>	<b>1,793,766</b>	

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SUPPORT DOGS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Investment income	222	222	1,842
	<hr/>	<hr/>	<hr/>
<i>Total 2019</i>	<hr/> 1,842 <hr/>	<hr/> 1,842 <hr/>	

6. Other incoming resources

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Other income	5,560	5,560	3,845
Fundraising trading income	30,943	30,943	41,321
	<hr/>	<hr/>	<hr/>
<b>Total 2020</b>	<hr/> 36,503 <hr/>	<hr/> 36,503 <hr/>	<hr/> 45,166 <hr/>
	<hr/>	<hr/>	<hr/>
<i>Total 2019</i>	<hr/> 45,166 <hr/>	<hr/> 45,166 <hr/>	

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SUPPORT DOGS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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7. Cost of raising funds

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Wages and salaries	214,459	<b>214,459</b>	199,158
Event costs	21,231	<b>21,231</b>	56,127
Printing	13,932	<b>13,932</b>	13,777
Advertising and website	21,961	<b>21,961</b>	13,641
Brochures	2,187	<b>2,187</b>	2,493
Consultancy	27,583	<b>27,583</b>	28,374
Networking events	987	<b>987</b>	1,852
Sundries	3,509	<b>3,509</b>	5,908
Expenditure on fundraising trading	14,474	<b>14,474</b>	21,704
<b>Total 2020</b>	<u>320,323</u>	<u><b>320,323</b></u>	<u>343,034</u>
<i>Total 2019</i>	<u>343,034</u>	<u>343,034</u>	

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**SUPPORT DOGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**8. Direct costs of charitable activities**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Wages and salaries	338,497	77,601	<b>416,098</b>	370,639
Training equipment and dog supplies	30,730	365	<b>31,095</b>	32,881
Client expenses (including accomodation)	4,116	301	<b>4,417</b>	6,450
Vet bills	34,378	2,749	<b>37,127</b>	23,887
Motor and travel	37,352	-	<b>37,352</b>	38,068
Volunteer expenses	3,529	-	<b>3,529</b>	5,140
Rates	41,546	-	<b>41,546</b>	28,998
Light and heat	2,923	-	<b>2,923</b>	10,100
Insurance	16,131	-	<b>16,131</b>	13,773
Repairs and renewals	41,325	-	<b>41,325</b>	31,327
Printing, postage and stationery	14,441	16	<b>14,457</b>	10,666
Telephone and internet	10,701	-	<b>10,701</b>	10,255
Sundries	2,833	-	<b>2,833</b>	8,153
Meeting costs	1,028	-	<b>1,028</b>	2,646
Bank charges	2,490	-	<b>2,490</b>	1,371
Interest payable on bank loans	6,053	-	<b>6,053</b>	6,679
Depreciation	9,858	6,193	<b>16,051</b>	15,001
Profit on sale of fixed assets	136	-	<b>136</b>	3,934
	<u>598,067</u>	<u>87,225</u>	<u><b>685,292</b></u>	<u>619,968</u>
Auditors costs	9,278	-	<b>9,278</b>	8,800
Amortisation	9,463	-	<b>9,463</b>	2,346
Governance - trustees meeting costs	520	-	<b>520</b>	1,008
	<u>19,261</u>	<u>-</u>	<u><b>19,261</b></u>	<u>12,154</u>
<b>Total 2020</b>	<u>617,328</u>	<u>87,225</u>	<u><b>704,553</b></u>	<u>632,122</u>
<i>Total 2019</i>	<u>496,603</u>	<u>135,519</u>	<u>632,122</u>	

Included within wages and salaries are admin salaries totalling £145,032 which are considered to be support costs to the charity. Of this amount, £58,013 has been allocated to costs of raising funds and £87,019 has been allocated to direct costs of charitable activities.

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## SUPPORT DOGS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 9. Auditors' remuneration

	2020 £	2019 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	6,100	6,100
Fees payable to the Company's auditor in respect of: All non-audit services not included above	3,178	2,700

#### 10. Staff costs

	2020 £	2019 £
Wages and salaries	578,933	521,812
Social security costs	40,207	38,177
Contribution to defined contribution pension schemes	11,416	9,807
	630,556	569,796

The average number of persons employed by the Company during the year was as follows:

	2020 No.	2019 No.
Training staff	14	14
Management and support	14	14
	28	28

No employee received remuneration amounting to more than £60,000 in either year.

#### 11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £824 were reimbursed or paid directly to 2 Trustees (2019 - £2,253 to 2 Trustees).

During the year, the charity received donations from the Trustees totalling £2,488 (2019: £2,253).

SUPPORT DOGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

**12. Tangible fixed assets**

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>					
At 1 January 2020	363,246	14,000	30,861	32,663	440,770
Additions	-	-	-	6,522	6,522
Disposals	-	-	(6,931)	(15,743)	(22,674)
At 31 December 2020	<u>363,246</u>	<u>14,000</u>	<u>23,930</u>	<u>23,442</u>	<u>424,618</u>
<b>Depreciation</b>					
At 1 January 2020	106,595	10,269	24,379	24,173	165,416
Charge for the year	7,265	2,800	3,040	2,946	16,051
On disposals	-	-	(6,931)	(15,607)	(22,538)
At 31 December 2020	<u>113,860</u>	<u>13,069</u>	<u>20,488</u>	<u>11,512</u>	<u>158,929</u>
<b>Net book value</b>					
At 31 December 2020	<u>249,386</u>	<u>931</u>	<u>3,442</u>	<u>11,930</u>	<u>265,689</u>
At 31 December 2019	<u>256,651</u>	<u>3,731</u>	<u>6,482</u>	<u>8,490</u>	<u>275,354</u>

**13. Stocks**

	2020 £	2019 £
Finished goods and goods for resale	<u>19,942</u>	<u>23,315</u>



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**SUPPORT DOGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**14. Debtors**

	<b>2020</b> £	<b>2019</b> £
<b>Due within one year</b>		
Other debtors	<b>194,492</b>	247,507
Prepayments and accrued income	<b>18,153</b>	16,345
Tax recoverable	<b>25,326</b>	13,735
	<b>237,971</b>	277,587

**15. Creditors: Amounts falling due within one year**

	<b>2020</b> £	<b>2019</b> £
Bank loans	<b>16,419</b>	15,557
Trade creditors	<b>14,524</b>	10,027
Other taxation and social security	<b>10,657</b>	10,884
Other creditors	<b>3,141</b>	2,799
Accruals and deferred income	<b>8,395</b>	9,127
	<b>53,136</b>	48,394

Included within creditors: amounts falling due within one year are bank loans totalling £16,419 (2019: £15,557) which are secured.

**16. Creditors: Amounts falling due after more than one year**

	<b>2020</b> £	<b>2019</b> £
Bank loans	<b>95,992</b>	112,517

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	<b>2020</b> £	<b>2019</b> £
Payable or repayable by instalments	<b>41,268</b>	41,268

Included within creditors: amounts falling due after more than one year are bank loans totalling £95,992 (2019: £112,517) which are secured.

**SUPPORT DOGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Property Fund	800,000	-	-	100,000	900,000
<b>General funds</b>					
General Funds	951,029	1,042,700	(937,651)	(23,318)	1,032,760
<b>Total Unrestricted funds</b>	<b>1,751,029</b>	<b>1,042,700</b>	<b>(937,651)</b>	<b>76,682</b>	<b>1,932,760</b>
<b>Restricted funds</b>					
Specific Area Fund	2,500	14,780	(17,280)	-	-
Dog Specific Fund	3,370	8,500	(10,055)	-	1,815
Equipment Fund	4,536	-	(2,077)	-	2,459
Seizure Alert Fund	209,686	40,220	(52,264)	-	197,642
Vehicle Fund	3,733	-	(2,800)	-	933
Autism Assistance Fund	-	250	(595)	345	-
Dog Welfare Fund	56	700	(716)	-	40
Disability Assistance Fund	-	-	(1,438)	1,438	-
Property Fund	200,000	15,000	-	(78,465)	136,535
	<b>423,881</b>	<b>79,450</b>	<b>(87,225)</b>	<b>(76,682)</b>	<b>339,424</b>
<b>Total of funds</b>	<b>2,174,910</b>	<b>1,122,150</b>	<b>(1,024,876)</b>	<b>-</b>	<b>2,272,184</b>

Amounts totalling £900,000 have been designated towards the purchase of a property. Further amounts totalling £290,000 in this year and prior years have been received as restricted funds for the same purpose.

The Charity has obtained permission to utilise the restricted property funds in order to offset against existing expenditure in relation to facilities that the Charity currently use. The amount transferred from the property fund to general funds in relation to existing expenditure is £153,465 to date of which £78,465 has been transferred this year.

After transfers, the total balance that remains set aside towards the purchase of a property is £1036,535.

**SUPPORT DOGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Property Fund	250,000	-	-	550,000	800,000
<b>General funds</b>					
General Funds	818,542	1,522,125	(839,638)	(550,000)	951,029
<b>Total Unrestricted funds</b>	1,068,542	1,522,125	(839,638)	-	1,751,029
<b>Restricted funds</b>					
Specific Area Fund	17,474	9,150	(24,124)	-	2,500
Dog Specific Fund	6,334	2,012	(4,976)	-	3,370
Equipment Fund	10,339	-	(5,803)	-	4,536
Seizure Alert Fund	-	259,470	(49,784)	-	209,686
Vehicle Fund	6,533	-	(2,800)	-	3,733
Autism Assistance Fund	-	43,807	(43,807)	-	-
Dog Welfare Fund	70	2,210	(2,224)	-	56
Disability Assistance Fund	-	2,000	(2,000)	-	-
Property Fund	200,000	-	-	-	200,000
	240,750	318,649	(135,518)	-	423,881
<b>Total of funds</b>	1,309,292	1,840,774	(975,156)	-	2,174,910

**SUPPORT DOGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**18. Summary of funds**

**Summary of funds - current year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Designated funds	800,000	-	-	100,000	900,000
General funds	951,029	1,042,700	(937,651)	(23,318)	1,032,760
Restricted funds	423,881	79,450	(87,225)	(76,682)	339,424
	<u>2,174,910</u>	<u>1,122,150</u>	<u>(1,024,876)</u>	<u>-</u>	<u>2,272,184</u>

**Summary of funds - prior year**

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
Designated funds	250,000	-	-	550,000	800,000
General funds	818,542	1,522,125	(839,638)	(550,000)	951,029
Restricted funds	240,750	318,649	(135,518)	-	423,881
	<u>1,309,292</u>	<u>1,840,774</u>	<u>(975,156)</u>	<u>-</u>	<u>2,174,910</u>

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	260,444	5,245	265,689
Current assets	1,821,444	334,179	2,155,623
Creditors due within one year	(53,136)	-	(53,136)
Creditors due in more than one year	(95,992)	-	(95,992)
<b>Total</b>	<u>1,932,760</u>	<u>339,424</u>	<u>2,272,184</u>

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**SUPPORT DOGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**19. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	263,916	11,438	275,354
Current assets	1,648,024	412,443	2,060,467
Creditors due within one year	(48,394)	-	(48,394)
Creditors due in more than one year	(112,517)	-	(112,517)
<b>Total</b>	<u>1,751,029</u>	<u>423,881</u>	<u>2,174,910</u>

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2020 £</b>	<b>2019 £</b>
Net income for the period (as per Statement of Financial Activities)	<u><b>97,274</b></u>	<u>865,618</u>
<b>Adjustments for:</b>		
Depreciation charges	<b>16,051</b>	15,001
Dividends, interests and rents from investments	<b>(222)</b>	(1,842)
Loss on the sale of fixed assets	<b>136</b>	3,934
Decrease/(increase) in stocks	<b>3,373</b>	(7,794)
Decrease/(increase) in debtors	<b>39,617</b>	(21,672)
Increase/(decrease) in creditors	<b>3,879</b>	(13,613)
<b>Net cash provided by operating activities</b>	<u><b>160,108</b></u>	<u>839,632</u>

**21. Analysis of cash and cash equivalents**

	<b>2020 £</b>	<b>2019 £</b>
Cash in hand	<u><b>1,897,710</b></u>	<u>1,759,565</u>
<b>Total cash and cash equivalents</b>	<u><b>1,897,710</b></u>	<u>1,759,565</u>

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## SUPPORT DOGS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 22. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	1,759,565	138,145	1,897,710
Debt due within 1 year	(15,557)	(862)	(16,419)
Debt due after 1 year	(112,517)	16,525	(95,992)
	<u>1,631,491</u>	<u>153,808</u>	<u>1,785,299</u>

#### 23. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £11,416 (2019: £9,807). Contributions totalling £2,341 (2019: £2,778) were payable to the fund at the balance sheet date and are included in creditors.

#### 24. Operating lease commitments

At 31 December 2020 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	54,728	59,149
Later than 1 year and not later than 5 years	34,384	43,873
	<u>89,112</u>	<u>103,022</u>

#### 25. Members' liability

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

#### 26. Related party transactions

There are no related party transactions relating to either the current or comparative period which were not conducted under normal market conditions.