

Registered number: 04190624  
Charity number: 1088281

**SUPPORT DOGS LIMITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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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 2021

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| <b>Trustees</b>                  | David Hobson, Chair<br>Mary Broadhead, Vice Chair<br>Amy Goodson, Director<br>Katie Reed, Director<br>Keith Williams, Treasurer<br>Grainne O'Connor, Director<br>Alison Marsh, Director<br>Amanda Royston, Director (appointed 14 January 2021)<br>Mark Holmshaw (appointed 14 January 2021)<br>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<br>Brightside Lane<br>Sheffield<br>South Yorkshire<br>S9 2RX  |
| <b>Chief executive officer</b>   | Rita Howson   |
| <b>Independent auditors</b>      | Shorts<br>Chartered Accountants<br>Statutory Auditor<br>2 Ashgate Road<br>Chesterfield<br>Derbyshire<br>S40 4AA   |

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## **SUPPORT DOGS LIMITED**

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### **CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021**

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The chairman presents his statement for the year.

In a world full of complex problems, the significant yet everyday challenges of families that our charity supports - living with some of the most complex and challenging medical conditions - are too often overlooked.

This annual report is an opportunity to reflect on the exceptional work and achievements of our charity over the past 12 months as we have endeavoured to meet the simple aim of saving lives and make the day-to-day reality significantly better for families living with epilepsy, autism and a wide range of medical conditions and disabilities.

We have done this through the training, provision and aftercare of wonderful support dog partnerships.

As the pandemic lingers on, it feels tiresome to report yet again just how significant the impact has been to our charity. The families we support live with some of the most challenging medical conditions and have been affected physically and mentally by the pandemic. The restrictions and limitations to their lives have therefore meant our work training more support dogs and helping more families has been made more difficult, and achievements slower than we would like.

Fundraising in 2021 has been more difficult than the previous year. Many of the emergency funding streams available in 2020 ended, and for the majority of this year we had to cancel most of our normal events and fundraising activity. Cost of living pressures affected our donors more, and competition from much larger charities with expensive advertising campaigns increased.

Nevertheless, 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 innovative ways our staff, volunteers, supporters and of course our dogs have met all these challenges.

While many of the formal lockdown restrictions of the Covid-19 subsided in 2021, the families our charity supports live with health conditions that mean they still live in fear and with the self-imposed restrictions that this brings. We worked hard to provide more support than ever throughout the year. For many, their support dog has been their only form of support and medical care during the pandemic. In a survey, 80 per cent of our clients said they would describe their support dog as their primary aid for managing their condition.

During 2021 our charity dedicated itself to continuing to care for our existing clients while ensuring 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 progressed the emergency adaptations to our services that were first developed in 2020. 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.

In 2021, Support Dogs provided support and training for over 120 individuals and families in the UK. This equates to in excess of 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. Over the past five years, we have received an average of over 4,000 requests for support every year from people desperately in need of an assistance dog and the services we provide.

When facing this significant demand, it is important that our charity doesn't just fight to stay still. Despite the challenges, we continued to take steps that will enable us to grow and help increasing number of families each year. We have doubled the intake of new puppies on to our training programme from three years ago, and increased our staff numbers to support and train our dogs, clients and volunteers. This increase in dog numbers also has meant an increase in the numbers of volunteers we need to socialise and provide a loving home to our dogs while they are in training. Our volunteers donated over 300,000 hours of support to our charity in 2021. I would like to express our sincere gratitude to everyone who gave up their time to support our charity.

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## SUPPORT DOGS LIMITED

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### CHAIRMAN'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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Our unique work training dogs from rescue centres and unwanted homes and transforming them into life-saving support dogs is something we have continued to do and remain hugely proud of. We were thrilled that Marc Abraham OBE and Gail Porter were able to present a special seminar to increase awareness of this specific area of our charity's work.

We also welcomed a new patron to the charity. Lucrezia Millarini is a broadcaster and journalist who is best known for presenting ITN News. Lucrezia has supported the charity for several years and we are delighted to be able to add her to our list of patrons, further championing the cause of our charity.

2021 was my first year as being the proud Chair of this wonderful charity and a year in which we welcomed three new trustees, Mark Holmshaw, Amanda Royston and Maurice O'Brien. As a collective group our trustees and staff developed specific task groups to further develop the charity. This included an environmental task group to specifically look at what further steps we can make to reduce on environmental impact and a client communications task group to look how we can better ensure that the needs and views of our service users are effectively fed into all service delivery decisions.

One of the biggest restrictions to our long-term growth is the lack of physical space at our training centre in Sheffield. Throughout 2021 we made significant efforts to address this issue. This included identifying potential properties and working with architects and surveyors to fully understand what a potential new centre could look like, what it could bring to the families we support and the significant increase in scale of additional families we could support each year and dogs we could train. While we have restricted funds specifically for a project, we will also need to seek considerable additional funding for any capital investment. This a project that is full of hope and excitement for us all as we are aware of the national significance of the increase in impact that a bespoke centre would make. We very much look forward to continuing with this work to ensure Support Dogs has the capacity to help many more lives.



David Hobson, Chairman

Date: 11 August 2022

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## **SUPPORT DOGS LIMITED**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees present their annual report together with the audited financial statements of the Company for the period from 1 January 2021 to 31 December 2021. 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 2021

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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 continuing 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 supports are those whose health conditions meant that they were among the most at risk from Covid-19. During 2021 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 made by our support team, 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. These were people and 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 continue to use 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 our network over 200 volunteers.

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 dogs. Support Dogs provides 24-hour a day care and support, 365 days a year for all our support dog partnerships, entirely free of charge.

Over the past five years we have received an average of just over 4,000 requests per year 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 2021

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#### Achievements and performance (continued)

Our work for children with autism remains our most "in-demand" service, indeed 70% of the enquiries we received were for this work. In 2021 we again grew the number of puppies coming into training which are suitable for work directly with children on our autism programme. Indeed, this is now double the number of pups that joined us in 2018. 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% reliable, up to one hour in advance warning of upcoming epileptic seizures, accurate to the exact minute. 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.

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. We delighted that Marc Abraham OBE and Gail Porter supported us in generating greater awareness of this work in 2021 by presenting a special online seminar on this area of work.

Dog welfare is of paramount importance to every aspect of our work. Our network of volunteers provided over 300,000 hours of care in 2021 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 the year 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.

One of the biggest restrictions to our long-term growth is the lack of physical space at our training centre in Sheffield. Throughout 2021 we made significant efforts to address this issue. This included identifying potential properties and working with architects and surveyors to fully understand what a potential new centre would look like, what it could bring to the families we support, and the significant increase in scale of additional families we could support each year and dogs we could train.

An ideal site would need to have good nearby transport links to be accessible to clients coming to us from across the country. It would also need to have the size to enable our charity to grow and meet the specific welfare needs of both our dogs in training and also our clients who live with a wide range of mobility needs. It would be based near a built-up area so that we have access to shops, healthcare settings, restaurants and public transport so that our dogs can train in those areas, but also with open green space so that our dogs also have the relaxation time they need.

While we have restricted funds specifically to help us start such a project, we will also need to seek considerable additional support from funders. This is a project that is full of hope and excitement for us all at the charity as we are aware of the national significance of the increase in impact that such a centre would make. We very much look forward to continuing this specific area of work in 2022.



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## **SUPPORT DOGS LIMITED**

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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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. In 2021 we extended our free will writing service, joining the National Free Will Network, so that now anyone can access the service from anywhere in the UK and able to arrange an appointments face to face or over the phone.

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.

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 Elanco, Allied World and Embark.

We embraced new technologies, strengthen our fundraising efforts using social media over this difficult year, including our first-ever digital marketing campaign on social media.

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 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**

##### **• 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.

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## **SUPPORT DOGS LIMITED**

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **● 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 £889,009 which represents 9-10 months of operating costs. The trustees monitor reserves on an ongoing basis.

#### **● 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.

#### **● Overview**

The charity's income decreased to £1,024,981 from £1,122,150 in the previous year. A deficit of £90,284 was incurred in 2021 compared to a surplus of £97,274 in the prior year.

Covid has continued to have a significant impact on 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 continued to donate. Indeed total donations increased.

Legacy income fell, for the second year in a row, and this was the main reason for the fall in total income. Legacy income is unpredictable and there have also been some delays in the administration of estates. The growth and increased awareness of Support Dogs has been relatively recent and the charity has yet to establish itself as a regular feature in people's wills in the way that many other larger charities have done.

The increased costs of running the charity also contributed to the deficit incurred in the year. Trustees review financial performance on a frequent and regular basis.

### **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.

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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

##### • 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.

##### • 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 2021, 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

##### David Hobson - Chairman

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.

##### Mary Broadhead - Vice-Chair

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.

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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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. James 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.

##### Katie Reed

Katie Reed is General Counsel at Tottenham Hotspur Football Club, and brings legal support to the Charity and the Board of Trustees. Katie has worked in the football industry for her entire career and brings with her a wealth of contacts to help raise the profile of the Charity. Katie has a great love of dogs, having most recently owned a Bullmastiff (Lola), who she was devastated to lose during the first lockdown in 2020, and now owns a Rottweiler (Whisky) who is named after Lola's award-winning father (Whisky Mac Optimus Prime).

##### Keith Williams

Keith joined the board in 2016 and subsequently became treasurer. He has over 30 years' experience of investing in private companies, providing both venture capital and debt finance to many growing businesses. Originally a chartered accountant, Keith has a background of both commercial and financial experience, working with a wide range of companies at board level. He has held other non-executive roles, including with not-for-profit organisations.

##### Gráinne O'Connor

Gráinne has been a client of the disability assistance dog programme for 10 years along with her first support dog Tori (a black lab who was originally her own pet dog) now retired and still living with Gráinne and her family. She is now partnered with Rupert, a yellow lab who is a change of career dog originally trained by medical detection dogs but, they redirected him to the Support Dogs Disability Assistance Programme when his skills and personality were recognised to be more appropriate for disability assistance. As a direct result of her experiences Gráinne has developed a passion for supporting and raising awareness of the transformational effects a support dog can have on the life of a person with disabilities, their families and loved ones. After successfully winning a fully funded PhD studentship with The Open University, Gráinne went on to complete her PhD on the experiences of people with a longterm condition who use an assistance dog in 2020. Since then she has gone on to present at national and international academic conferences on her research in Human Animal Interaction in Disability. Gráinne brings her professional background in health, research, knowledge of human-animal interactions and most importantly her insights as an 'expert by experience' to her role as trustee.

##### 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 and at the pet food brand Lily's Kitchen as People Director. She is now retired.

##### Amanda Royston

Amanda Royston was appointed to the Board of Trustees in January 2021.

Amanda has experienced the physical and mental health benefits a dog can bring and feels particularly passionately about the important difference trained specialist assistance dogs can make for people living with various medical conditions.

A business and marketing leader, including as former Marketing Director of Pizza Express, Byron and Starbucks; Amanda brings over 20 years' experience in scaling brands, customer marketing, partnership development, coaching and digital transformation.

Born in Sheffield, Amanda now lives in Surrey with her partner Paul and Reggie, their Australian Labradoodle. Alongside walking with Reg and Paul, Amanda enjoys music, fashion, football and travel.

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## SUPPORT DOGS LIMITED

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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

##### Mark Holmshaw

Mark Holmshaw joined Canon Medical Systems in 1991 from a position within Philips Medical Systems. He started his career with Canon Medical Systems in the Service Group before moving to a sales role in the UK in 1996. From there he moved to Sales Management & Regional Management, until 2010 when he was appointed as Business Unit Manager for X-Ray in Europe and subsequently moved to the Netherlands where Canon's Medical Head Quarters is located. In 2012, he was appointed Vice President for Sales, Service & Marketing in Canon Medical Systems Europe before transitioning to his current position in May 2017. In March 2020 Mark became Global Advisor to the President of Canon Medical Systems Corporation and he left that role in March 2021 when he started his own consultancy company

Mark is also on the Board of Governors at the UTC at the Olympic Legacy Park.

He and his wife Wendy have a Labrador of their own called Monty and they used to support Labrador Rescue by homing older dogs to make space for the younger dogs.

##### Maurice O'Brien

Maurice began his career in finance & accounting, training as a chartered accountant at PwC. He subsequently spent 6 years in General Management roles at FTSE100 firm Flutter Entertainment, where he was a member of the Global Leadership Team for the group's leading brand, Betfair. Maurice is currently part of the co-founding team at Flexa, a VC-backed flexible working platform. His areas of expertise span strategy, finance, general management and operations.

#### ● 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 ten charities: Support Dogs, Guide Dogs, Hearing Dogs for Deaf People, Dogs for Good, Dog Aid, Medical Detection Dogs, Canine Partners, Autism Dogs, Service Dogs UK 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, the Fundraising Standards Board and Barnsley and Rotherham Chamber of Commerce.

#### ● 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.

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## **SUPPORT DOGS LIMITED**

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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

##### **• 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.

#### **Plans for future periods**

The challenges and restrictions over the past two years have emboldened our commitment to significantly expand our work so we can train more support dogs and help many more of the families and individuals who desperately contact our charity 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. Epilepsy is the most common neurological condition in the UK, it estimated there are over 700,000 people with autism in the UK, and millions living with a long term physical disability. The demand and need for our work is huge, so we will also continue to explore new ways of working to more effectively grow and extend our work to meet the needs of this vast number of individuals who lives could be improved by our services.

#### **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.

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**SUPPORT DOGS LIMITED**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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Approved by order of the members of the board of Trustees on 11 August 2022 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 2021

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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 . 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 judgements 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 11 August 2022 and signed on its behalf by:



**David Hobson**  
(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 2021 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 2021 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 other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

11 August 2022

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 2021**

|                                    | <b>Note</b> | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Restricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> |
|------------------------------------|-------------|--|--|---------------------------------------|---------------------------------------|
| <b>Income from:</b>                |             |  |  |                                       |                                       |
| Donations and legacies             | 4           | 916,039                                      | 84,982                                     | 1,001,021                             | 1,085,425                             |
| Investments                        | 5           | 79   | -  | 79                                    | 222                                   |
| Other income                       | 6           | 23,881                                       | -  | 23,881                                | 36,503                                |
| <b>Total income</b>                |             | <b>939,999</b>                               | <b>84,982</b>                              | <b>1,024,981</b>                      | <b>1,122,150</b>                      |
| <b>Expenditure on:</b>             |             |  |  |                                       |                                       |
| Raising funds                      | 8           | 338,549                                      | 1,200                                      | 339,749                               | 320,323                               |
| Charitable activities              |             | 622,607                                      | 152,909                                    | 775,516                               | 704,553                               |
| <b>Total expenditure</b>           |             | <b>961,156</b>                               | <b>154,109</b>                             | <b>1,115,265</b>                      | <b>1,024,876</b>                      |
| <b>Net (expenditure)/income</b>    |             | <b>(21,157)</b>                              | <b>(69,127)</b>                            | <b>(90,284)</b>                       | <b>97,274</b>                         |
| Transfers between funds            | 17          | 35,852                                       | (35,852)                                   | -                                     | -                                     |
| <b>Net movement in funds</b>       |             | <b>14,695</b>                                | <b>(104,979)</b>                           | <b>(90,284)</b>                       | <b>97,274</b>                         |
| <b>Reconciliation of funds:</b>    |             |  |  |                                       |                                       |
| Total funds brought forward        |             | 1,932,760                                    | 339,424                                    | 2,272,184                             | 2,174,910                             |
| Net movement in funds              |             | 14,695                                       | (104,979)                                  | (90,284)                              | 97,274                                |
| <b>Total funds carried forward</b> |             | <b>1,947,455</b>                             | <b>234,445</b>                             | <b>2,181,900</b>                      | <b>2,272,184</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 23 to 39 form part of these financial statements.

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

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

|   | Note | 2021<br>£               | 2020<br>£               |
|---|------|-------------------------|-------------------------|
| <b>Fixed assets</b>                                     |      |                         |                         |
| Tangible assets   | 12   | 255,720                 | 265,689                 |
| <b>Current assets</b>                                   |      |                         |                         |
| Stocks  | 13   | 2,313                   | 19,942                  |
| Debtors   | 14   | 101,549                 | 237,971                 |
| Cash at bank and in hand                                |      | 1,954,361               | 1,897,710               |
|   |      | <u>2,058,223</u>        | <u>2,155,623</u>        |
| Creditors: amounts falling due within one year          | 15   | (53,407)                | (53,136)                |
| <b>Net current assets</b>                               |      | <u>2,004,816</u>        | <u>2,102,487</u>        |
| <b>Total assets less current liabilities</b>            |      | <u>2,260,536</u>        | <u>2,368,176</u>        |
| Creditors: amounts falling due after more than one year | 16   | (78,635)                | (95,992)                |
| <b>Total net assets</b>                                 |      | <u><u>2,181,901</u></u> | <u><u>2,272,184</u></u> |
| <b>Charity funds</b>                                    |      |                         |                         |
| Restricted funds  | 17   | 234,445                 | 339,424                 |
| Unrestricted funds                                      |      |                         |                         |
| Designated funds  | 17   | 900,000                 | 900,000                 |
| General funds   | 17   | 1,047,456               | 1,032,760               |
| Total unrestricted funds                                | 17   | <u>1,947,456</u>        | <u>1,932,760</u>        |
| <b>Total funds</b>                                      |      | <u><u>2,181,901</u></u> | <u><u>2,272,184</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 2021**

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The financial statements were approved and authorised for issue by the Trustees on 11 August 2022 and signed on their behalf by:



**David Hobson**  
(Trustee)

The notes on pages 23 to 39 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 2021**

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|   | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|---|-------------------|-------------------|
| <b>Cash flows from operating activities</b>             |                   |                   |
| Net cash used in operating activities                   | <b>77,678</b>     | 160,108           |
|   | <hr/>             | <hr/>             |
| <b>Cash flows from investing activities</b>             |                   |                   |
| Dividends, interests and rents from investments         | <b>79</b>         | 222               |
| Purchase of tangible fixed assets                       | <b>(4,583)</b>    | (6,522)           |
|   | <hr/>             | <hr/>             |
| <b>Net cash used in investing activities</b>            | <b>(4,504)</b>    | (6,300)           |
|   | <hr/>             | <hr/>             |
| <b>Cash flows from financing activities</b>             |                   |                   |
| Repayments of borrowing                                 | <b>(16,523)</b>   | (15,663)          |
|   | <hr/>             | <hr/>             |
| <b>Net cash used in financing activities</b>            | <b>(16,523)</b>   | (15,663)          |
|   | <hr/>             | <hr/>             |
| <b>Change in cash and cash equivalents in the year</b>  | <b>56,651</b>     | 138,145           |
| Cash and cash equivalents at the beginning of the year  | <b>1,897,710</b>  | 1,759,565         |
|   | <hr/>             | <hr/>             |
| <b>Cash and cash equivalents at the end of the year</b> | <b>1,954,361</b>  | 1,897,710         |
|   | <hr/>             | <hr/>             |

The notes on pages 23 to 39 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 2021**

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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.

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## SUPPORT DOGS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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## 2. Accounting policies (continued)

### 2.3 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.

### 2.4 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.

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## SUPPORT DOGS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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## 2. Accounting policies (continued)

### 2.5 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.

### 2.6 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 |

### 2.7 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.

### 2.8 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.

### 2.9 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 2021**

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#### **2. Accounting policies (continued)**

##### **2.10 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 judgement**

Estimates and judgements 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.

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**SUPPORT DOGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**4. Income from donations and legacies**

|                                    | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations                          | 311,206                            | 10,132                           | 321,338                     | 252,856                     |
| Legacies                           | 87,542                             | -                                | 87,542                      | 258,552                     |
| Trusts                             | 295,884                            | 69,650                           | 365,534                     | 351,606                     |
| Job Retention Scheme Grants        | 5,289                              | -                                | 5,289                       | 50,160                      |
| Income from fundraising activities | 216,118                            | 5,200                            | 221,318                     | 172,251                     |
| <b>Total 2021</b>                  | <b>916,039</b>                     | <b>84,982</b>                    | <b>1,001,021</b>            | <b>1,085,425</b>            |
| <b>Total 2020</b>                  | <b>1,005,975</b>                   | <b>79,450</b>                    | <b>1,085,425</b>            |                             |

**5. Investment income**

|                   | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Investment income | 79                                 | 79                          | 222                         |
| <b>Total 2020</b> | <b>222</b>                         | <b>222</b>                  |                             |

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**SUPPORT DOGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**6. Other Incoming resources**

|                            | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|----------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other income               | 2,727                              | 2,727                       | 5,560                       |
| Fundraising trading income | 21,154                             | 21,154                      | 30,943                      |
| <b>Total 2021</b>          | <u>23,881</u>                      | <u>23,881</u>               | <u>36,503</u>               |
| <b>Total 2020</b>          | <u>36,503</u>                      | <u>36,503</u>               |                             |

**7. Cost of raising funds**

|                            | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|----------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Wages and salaries         | 209,404                            | -                                | 209,404                     | 214,459                     |
| Event costs                | 25,840                             | -                                | 25,840                      | 21,231                      |
| Printing                   | 19,479                             | -                                | 19,479                      | 13,932                      |
| Advertising and website    | 15,521                             | -                                | 15,521                      | 21,961                      |
| Brochures                  | 750                                | -                                | 750                         | 2,187                       |
| Consultancy                | 35,736                             | 1,200                            | 36,936                      | 27,583                      |
| Networking events          | 1,531                              | -                                | 1,531                       | 987                         |
| Sundries                   | 1,637                              | -                                | 1,637                       | 3,509                       |
| Expenditure on fundraising | 28,651                             | -                                | 28,651                      | 14,474                      |
| <b>Total 2021</b>          | <u>338,549</u>                     | <u>1,200</u>                     | <u>339,749</u>              | <u>320,323</u>              |
| <b>Total 2020</b>          | <u>320,323</u>                     | <u>-</u>                         | <u>320,323</u>              |                             |

**SUPPORT DOGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Direct costs of charitable activities**

|  | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Wages and salaries                       | 352,792                            | 102,580                          | 455,372                     | 416,098                     |
| Training equipment and dog supplies      | 18,964                             | 20,783                           | 39,747                      | 31,095                      |
| Client expenses (including accomodation) | 1,702                              | 3,176                            | 4,878                       | 4,417                       |
| Vet bills                                | 14,515                             | 23,293                           | 37,808                      | 37,127                      |
| Motor and travel                         | 44,943                             | -                                | 44,943                      | 37,352                      |
| Volunteer expenses                       | 2,928                              | 762                              | 3,690                       | 3,529                       |
| Rates                                    | 45,088                             | -                                | 45,088                      | 41,546                      |
| Light and heat                           | 6,704                              | -                                | 6,704                       | 2,923                       |
| Insurance                                | 16,400                             | -                                | 16,400                      | 16,131                      |
| Repairs and renewals                     | 47,675                             | -                                | 47,675                      | 41,325                      |
| Printing, postage and stationery         | 16,373                             | 5                                | 16,378                      | 14,457                      |
| Telephone and internet                   | 15,466                             | -                                | 15,466                      | 10,701                      |
| Sundries                                 | 3,700                              | -                                | 3,700                       | 2,833                       |
| Meeting costs                            | 1,194                              | -                                | 1,194                       | 1,028                       |
| Bank charges                             | 1,081                              | -                                | 1,081                       | 2,490                       |
| Interest payable on bank loans           | 5,191                              | -                                | 5,191                       | 6,053                       |
| Depreciation                             | 13,498                             | 1,054                            | 14,552                      | 16,051                      |
| Profit on sale of fixed assets           | -                                  | -                                | -                           | 136                         |
|  | <u>608,214</u>                     | <u>151,653</u>                   | <u>759,867</u>              | <u>685,292</u>              |
| Audit and accountancy costs              | 9,177                              | -                                | 9,177                       | 9,278                       |
| Legal and professional                   | 4,704                              | 1,256                            | 5,960                       | 9,463                       |
| Governance - trustees meeting costs      | 512                                | -                                | 512                         | 520                         |
|  | <u>14,393</u>                      | <u>1,256</u>                     | <u>15,649</u>               | <u>19,261</u>               |
| <b>Total 2021</b>                        | <u><u>622,607</u></u>              | <u><u>152,909</u></u>            | <u><u>775,516</u></u>       | <u><u>704,553</u></u>       |
| <b>Total 2020</b>                        | <u><u>617,328</u></u>              | <u><u>87,225</u></u>             | <u><u>704,553</u></u>       |                             |

Included within wages and salaries are admin salaries totalling £150,873 (2020: £145,032) which are considered to be support costs to the charity. Of this amount, £60,349 (2020: £58,013) has been allocated to costs of raising funds and £90,524 (2020: £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 2021**

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**9. Auditors' remuneration**

|   | <b>2021</b>         | <b>2020</b>  |
|---|---------------------|--------------|
|   | <b>£</b>            | <b>£</b>     |
| Fees payable to the Company's auditor for the audit of the Company's annual accounts              | <b>6,400</b>        | 6,100        |
| Fees payable to the Company's auditor in respect of:<br>All non-audit services not included above | <b>2,000</b>        | 1,940        |
|   | <u><b>8,400</b></u> | <u>8,040</u> |

**10. Staff costs**

|  | <b>2021</b>           | <b>2020</b>    |
|--|-----------------------|----------------|
|  | <b>£</b>              | <b>£</b>       |
| Wages and salaries                                   | <b>609,363</b>        | 578,933        |
| Social security costs                                | <b>43,068</b>         | 40,207         |
| Contribution to defined contribution pension schemes | <b>12,345</b>         | 11,416         |
|  | <u><b>664,776</b></u> | <u>630,556</u> |

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

|                        | <b>2021</b>      | <b>2020</b> |
|------------------------|------------------|-------------|
|                        | <b>No.</b>       | <b>No.</b>  |
| Training staff         | <b>16</b>        | 14          |
| Management and support | <b>16</b>        | 14          |
|                        | <u><b>32</b></u> | <u>28</u>   |

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 (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £nil were reimbursed or paid directly to Trustee (2020 - £824 to 2 Trustees).

During the year, the charity received donations from the Trustees totalling £nil (2020: £2,488).



**SUPPORT DOGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. Tangible fixed assets**

|                       | Long-term<br>leasehold<br>property<br>£ | Motor<br>vehicles<br>£ | Fixtures and<br>fittings<br>£ | Office<br>equipment<br>£ | Total<br>£     |
|-----------------------|---|------------------------|-------------------------------|--------------------------|----------------|
| <b>Cost</b>           |   |                        |                               |                          |                |
| At 1 January 2021     | 363,246                                 | 14,000                 | 23,930                        | 23,442                   | 424,618        |
| Additions             | -                                       | -                      | -                             | 4,583                    | 4,583          |
| At 31 December 2021   | <u>363,246</u>                          | <u>14,000</u>          | <u>23,930</u>                 | <u>28,025</u>            | <u>429,201</u> |
| <b>Depreciation</b>   |   |                        |                               |                          |                |
| At 1 January 2021     | 113,860                                 | 13,069                 | 20,488                        | 11,512                   | 158,929        |
| Charge for the year   | 7,265                                   | -                      | 3,331                         | 3,956                    | 14,552         |
| At 31 December 2021   | <u>121,125</u>                          | <u>13,069</u>          | <u>23,819</u>                 | <u>15,468</u>            | <u>173,481</u> |
| <b>Net book value</b> |   |                        |                               |                          |                |
| At 31 December 2021   | <u>242,121</u>                          | <u>931</u>             | <u>111</u>                    | <u>12,557</u>            | <u>255,720</u> |
| At 31 December 2020   | <u>249,386</u>                          | <u>931</u>             | <u>3,442</u>                  | <u>11,930</u>            | <u>265,689</u> |

**13. Stocks**

|                                     | 2021<br>£    | 2020<br>£     |
|-------------------------------------|--------------|---------------|
| Finished goods and goods for resale | <u>2,313</u> | <u>19,942</u> |

**14. Debtors**

|                                | 2021<br>£      | 2020<br>£      |
|--------------------------------|----------------|----------------|
| <b>Due within one year</b>     |                |                |
| Other debtors                  | 49,848         | 194,492        |
| Prepayments and accrued income | 16,174         | 18,153         |
| Tax recoverable                | 35,527         | 25,326         |
|                                | <u>101,549</u> | <u>237,971</u> |

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**SUPPORT DOGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

|                                    | <b>2021<br/>£</b>    | <b>2020<br/>£</b>    |
|------------------------------------|----------------------|----------------------|
| Bank loans                         | <b>17,252</b>        | 16,419               |
| Trade creditors                    | <b>16,521</b>        | 14,524               |
| Other taxation and social security | <b>8,885</b>         | 10,657               |
| Other creditors                    | <b>2,354</b>         | 3,141                |
| Accruals and deferred income       | <b>8,395</b>         | 8,395                |
|                                    | <b><u>53,407</u></b> | <b><u>53,136</u></b> |

Included within creditors: amounts falling due within one year are bank loans totalling £17,252 (2020: £16,419) which are secured.

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

|            | <b>2021<br/>£</b>    | <b>2020<br/>£</b>    |
|------------|----------------------|----------------------|
| Bank loans | <b><u>78,635</u></b> | <b><u>95,992</u></b> |

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

|                                     | <b>2021<br/>£</b>    | <b>2020<br/>£</b>    |
|-------------------------------------|----------------------|----------------------|
| Payable or repayable by instalments | <b><u>21,147</u></b> | <b><u>41,268</u></b> |

Included within creditors: amounts falling due after more than one year are bank loans totalling £78,635 (2020: £95,992) which are secured.

**SUPPORT DOGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds**

**Statement of funds - current year**

|                                 | Balance at<br>1 January<br>2021<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 December<br>2021<br>£ |
|---------------------------------|--------------------------------------|------------------|--------------------|--------------------------|--|
| <b>Unrestricted funds</b>       |                                      |                  |                    |                          |  |
| <b>Designated funds</b>         |                                      |                  |                    |                          |  |
| Property Fund                   | 900,000                              | -                | -                  | -                        | 900,000                                |
| <b>General funds</b>            |                                      |                  |                    |                          |  |
| General Funds                   | 1,032,760                            | 940,000          | (961,156)          | 35,852                   | 1,047,456                              |
| <b>Total Unrestricted funds</b> | <b>1,932,760</b>                     | <b>940,000</b>   | <b>(961,156)</b>   | <b>35,852</b>            | <b>1,947,456</b>                       |
| <b>Restricted funds</b>         |                                      |                  |                    |                          |  |
| Specific Area Fund              | -                                    | 2,700            | (2,700)            | -                        | -                                      |
| Dog Specific Fund               | 1,815                                | 14,142           | (14,419)           | 42                       | 1,580                                  |
| Equipment Fund                  | 2,459                                | -                | (820)              | -                        | 1,639                                  |
| Seizure Alert Fund              | 197,642                              | 28,400           | (53,828)           | -                        | 172,214                                |
| Vehicle Fund                    | 933                                  | -                | -                  | -                        | 933                                    |
| Autism Assistance Fund          | -                                    | 6,269            | (10,129)           | 3,860                    | -                                      |
| Dog Welfare Fund                | 40                                   | 8,271            | (43,309)           | 34,998                   | -                                      |
| Disability Assistance Fund      | -                                    | -                | (2,504)            | 2,504                    | -                                      |
| Property Fund                   | 136,535                              | -                | (1,200)            | (77,256)                 | 58,079                                 |
| Staff - Client Services Fund    | -                                    | 25,200           | (25,200)           | -                        | -                                      |
|                                 | 339,424                              | 84,982           | (154,109)          | (35,852)                 | 234,445                                |
| <b>Total of funds</b>           | <b>2,272,184</b>                     | <b>1,024,982</b> | <b>(1,115,265)</b> | <b>-</b>                 | <b>2,181,901</b>                       |

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**SUPPORT DOGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

Amounts totalling £900,000 have been designated towards the purchase of a property. Further amounts totalling £290,000 have been received as restricted funds ("Property Fund" above) 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 £231,921 to date of which £77,256 has been transferred this year.

After transfers, the total balance that remains set aside towards the purchase of a property is £958,079 (2020: £1,036,535).

**SUPPORT DOGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

**Statement of funds - prior year**

|                                 | Balance at<br>1 January<br>2020<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 December<br>2020<br>£ |
|---------------------------------|--------------------------------------|------------------|--------------------|--------------------------|--|
| <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>                       |

**SUPPORT DOGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Summary of funds**

**Summary of funds - current year**

|                  | Balance at<br>1 January<br>2021<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 December<br>2021<br>£ |
|------------------|--------------------------------------|------------------|--------------------|--------------------------|--|
| Designated funds | 900,000                              | -                | -                  | -                        | 900,000                                |
| General funds    | 1,032,760                            | 940,000          | (961,156)          | 35,852                   | 1,047,456                              |
| Restricted funds | 339,424                              | 84,982           | (154,109)          | (35,852)                 | 234,445                                |
|                  | <u>2,272,184</u>                     | <u>1,024,982</u> | <u>(1,115,265)</u> | <u>-</u>                 | <u>2,181,901</u>                       |

**Summary of funds - prior year**

|                  | Balance at<br>1 January<br>2020<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 December<br>2020<br>£ |
|------------------|--------------------------------------|------------------|--------------------|--------------------------|--|
| 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>                       |

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

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

|                                     | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets               | 254,334                            | 1,386                            | 255,720                     |
| Current assets                      | 1,825,164                          | 233,059                          | 2,058,223                   |
| Creditors due within one year       | (53,407)                           | -                                | (53,407)                    |
| Creditors due in more than one year | (78,635)                           | -                                | (78,635)                    |
| <b>Total</b>                        | <u>1,947,456</u>                   | <u>234,445</u>                   | <u>2,181,901</u>            |

**SUPPORT DOGS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

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

|                                     | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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>                        | <b>1,932,760</b>                   | <b>339,424</b>                   | <b>2,272,184</b>            |

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

|  | 2021<br>£     | 2020<br>£      |
|--|---------------|----------------|
| Net income/expenditure for the year (as per Statement of Financial Activities) | (90,284)      | 97,274         |
| <b>Adjustments for:</b>  |               |                |
| Depreciation charges   | 14,552        | 16,051         |
| Dividends, interests and rents from investments                                | (79)          | (222)          |
| Loss on the sale of fixed assets   | -             | 136            |
| Decrease in stocks   | 17,629        | 3,373          |
| Decrease in debtors  | 136,422       | 39,617         |
| Increase/(decrease) in creditors   | (562)         | 3,879          |
| <b>Net cash provided by operating activities</b>                               | <b>77,678</b> | <b>160,108</b> |

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

|              | 2021<br>£ | 2020<br>£ |
|--------------|-----------|-----------|
| Cash in hand | 1,954,361 | 1,897,710 |

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**SUPPORT DOGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

|                          | At 1<br>January<br>2021<br>£ | Cash flows<br>£ | At 31<br>December<br>2021<br>£ |
|--------------------------|------------------------------|-----------------|--------------------------------|
| Cash at bank and in hand | 1,897,710                    | 56,651          | 1,954,361                      |
| Debt due within 1 year   | (16,419)                     | (833)           | (17,252)                       |
| Debt due after 1 year    | (95,992)                     | 17,357          | (78,635)                       |
|                          | <u>1,785,299</u>             | <u>73,175</u>   | <u>1,858,474</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 £12,345 (2020: £11,416). Contributions totalling £2,354 (2020: £2,341) were payable to the fund at the balance sheet date and are included in creditors.

**24. Operating lease commitments**

At 31 December 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|  | 2021<br>£     | 2020<br>£     |
|--|---------------|---------------|
| Not later than 1 year                        | 28,810        | 54,728        |
| Later than 1 year and not later than 5 years | 42,915        | 34,384        |
|  | <u>71,725</u> | <u>89,112</u> |

The lease in relation to the property expired in January 2022 and the Charity is currently in negotiations to agree a new lease which will be signed during 2022.



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**SUPPORT DOGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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.