

ASSISTANCE DOGS (UK)

England & Wales · Charity number 1119538

Details

Status	Registered
Legal form	Charitable company
Company number	06031536
Registered	2007-06-07
Register	View on the Charity Commission register

Contact

Address	The Grange Wycombe Road Saunderton Princes Risborough Buckinghamshire
Phone	07521755606
Email	info@assistancedogs.org.uk
Website	assistancedogs.org.uk

Activities

Objects: A. the relief of disabled people through seeking to improve access for people who depend on assistance dogs in public places such as, but without limitation, supermarkets restaurants and on public transport and which might not otherwise be accessible to them; B. to advance the education of the public regarding the needs and rights of disabled people who depend on assistance dogs in public places; and C. to promote and organise co-operation in the furtherance of such purposes between accredited assistance dog organisations

Activities: ADUK seeks to advance the education of the public and service providers about assistance dogs, and the rights of people who rely on them. The charity does this by bringing internationally accredited assistance dog organisations together so that they might share their knowledge and expertise to create information, guidance and best practice.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Disability, Animals
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£160,398	£193,019	-	-
2023-12-31	£286,151	£102,881	-	-
2022-12-31	£143,942	£114,857	-	-
2021-12-31	£162,265	£87,962	-	-
2020-12-31	£124,748	£381,332	-	-

Trustees

Name	Role	Appointed
Patrcia Stafford MBE	Chair	2023-10-18
CLAIRE MARIE GUEST		2012-05-25
Edward Bracher		2023-04-29
GARRY BOTTERILL		2023-04-19
Liam John Flynn		2022-08-08
Lucy Eldred		2025-11-03
Rita Howson		

ASSISTANCE DOGS (UK)

England & Wales - Charity number 1119538

Accounts

REGISTERED COMPANY NUMBER: 06031536 (England and Wales)
REGISTERED CHARITY NUMBER: 1119538

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Assistance Dogs (UK)

Jon Dawson and Company
Unit C17 Kestrel Business Centre
Colwick Industrial Estate
Nottingham
NG4 2JR

Contents of the Financial Statements
for the Year Ended 31 December 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

INTRODUCTION

The Trustees of Assistance Dogs UK (ADUK) are pleased to present their annual report and financial statements for the year ended 31 December 2024. This report has been prepared in accordance with the charity's governing documents and the requirements of the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Charitable objectives

ADUK is a coalition of assistance dog charities accredited for their high standards of training and welfare. Our charitable objectives are:

- The relief of disabled people by improving access for those who depend on assistance dogs in public places, such as supermarkets, restaurants, and public transport.
- Advancing public education regarding the needs and rights of disabled people who rely on assistance dogs.
- Promoting and organising cooperation among accredited assistance dog organisations to further these purposes.

We achieve these objectives by encouraging the exchange of ideas and best practice among members, promoting public awareness, advocating for policy change to uphold the rights of assistance dog partnerships, and ensuring the welfare of assistance dogs.

Our work continues to be informed by our Strategic Plan, developed in 2024, which sets out our commitment to fostering collaboration, strengthening sector standards, and creating an environment where highly trained assistance dog partnerships can thrive.

Strengthening strategic direction and governance

2024 marked a significant year for ADUK as we developed and launched a new 5 year strategic plan, following extensive engagement with trustees and members. This plan provides a clear roadmap to deliver on our charitable objectives, with a focus on sector leadership, increased collaboration, and sustainable growth.

We strengthened our governance and operational capacity by:

- Hosting a Trustee Strategy Day to shape future priorities.
- Expanding our staff team with the appointment of a Policy and Campaigns Manager and an AmbassadorCoordinator, enhancing our ability to influence, advocate and engage with stakeholders.
- Developing a comprehensive Operations Plan and 2025 Budget aligned to our strategic goals.
- Establishing a pro bono legal partnership and commencing the trademarking process for ADUK's logo to protect and strengthen our brand identity.

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have complied with their duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit in exercising their powers and duties.

Through its work, ADUK continues to advance public education, promote access, and support the welfare and independence of disabled people who rely on assistance dogs.

Supporting members and sector development

We launched ADUK's inaugural Grants Programme, awarding funding to member organisations to support projects that enhance sustainability and capacity across the sector. This represents a significant step towards delivering our strategic aim of supporting members to grow and thrive.

We continued to facilitate knowledge sharing and collaboration, including:

- Delivering internal learning through the Knowledge Sharing Programme.
- Coordinating multiple Working Groups, including Access, Research and Development, Welfare, Learning and development and dog supply.
- Developing the Common Outcomes Framework (COF) in partnership with members. A pilot involving three organisations provided valuable learning to refine this vital tool for measuring impact.

Our Ambassador Programme and Volunteer Engagement Working Group were prepared for launch in 2025, further building our sector's collective voice and public awareness.

Advocacy, policy and campaigns

ADUK has strengthened its influence at national level, ensuring that the voices of assistance dog users and member organisations are heard:

- Hosted a successful All-Party Parliamentary Dog Advisory Welfare Group event, providing members with direct engagement with MPs.
- Contributed to the Women and Equalities Committee's Evidence Session on Assistance Dogs and Access, advocating for clear definitions and standards.
- Led on public awareness and access campaigns, including:
 - < Publishing the Quick Guide to Welcoming Assistance Dogs onto Beaches, reviewing 64 local authority policies.
 - < Contributing to the Greater Manchester Police Service Level Agreement on assistance dogs.
 - < Supporting the national campaign on firework legislation reform, culminating in a petition to Downing Street.

OBJECTIVES AND ACTIVITIES

Education and public awareness

We continued to educate service providers and the public to promote access and understanding. In 2024, we:

- Delivered training to over 20 organisations
- Worked in partnership with service provider to embed internal staff training resources
- Commenced development of more new Quick Guides to increase awareness

Our work continues to position ADUK as a trusted source of expertise, supporting both members and the wider public to create a more inclusive society.

FINANCIAL REVIEW

Financial position

ADUK's income in 2024 comprised legacies and donations from individuals and trusts. We do not proactively fundraise from the public.

We successfully launched a grants programme for members, representing a new phase in how ADUK delivers impact through its financial resources.

Our financial systems and governance have been further strengthened, including working with a new bookkeeper, accountant, and pro bono legal support.

Reserves policy

In line with our reserves policy, ADUK maintains sufficient reserves to cover approximately three years of core running costs. As part of our strategic development, we are reviewing financial planning with the aim of responsibly reducing reserves by investing in sector growth and impact. Our grants programme is one such model of achieving this aim.

Risk management

The trustees have a risk management strategy that includes:

- A quarterly review of principal risks and uncertainties.
- Policies, systems, and procedures to mitigate identified risks.
- Implementation of measures to minimise the impact of potential risks materialising.

Key risks in 2024 related to sector confusion around assistance dog definitions, member sustainability, and legislative developments. Our strengthened governance, increased staff capacity, and proactive policy engagement are mitigating these risks.

FUTURE PLANS

In 2025, ADUK will build on the foundations laid in 2024 by:

- Launching our refreshed brand
- Rolling out the Ambassador Programme and Volunteer Engagement Working Group.
- Publishing the new Position Statement and associated campaigns.
- Further developing our grant-making and sector support activities.
- Delivering the ADUK Conference and our Knowledge Sharing Programme.
- Continuing to work in partnership to influence policy, particularly around access rights and definitions of assistance dogs.

Our focus remains on enabling our members to thrive, reducing confusion in the marketplace, and advocating for the highest standards of training and welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06031536 (England and Wales)

Registered Charity number

1119538

Registered office

The Grange
Wycombe Road
Saunderton
Princes Risborough
Buckinghamshire
HP27 9NS

Trustees

P Stafford
E Bracher
G Botterill
L J Flynn
S Southcott
T Stafford
C M Guest
R Howson

Assistance Dogs (UK)

Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Jon Dawson and Company
Unit C17 Kestrel Business Centre
Colwick Industrial Estate
Nottingham
NG4 2JR

Approved by order of the board of trustees on 18 September 2025 and signed on its behalf by:

P Stafford - Trustee

Assistance Dogs (UK)

Statement of Trustees' Responsibilities for the Year Ended 31 December 2024

The trustees (who are also the directors of Assistance Dogs (UK) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner's report to the trustees of Assistance Dogs (UK) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jonathan Neil Dawson FCA
The Institute of Chartered Accountants in England and Wales

Jon Dawson and Company
Unit C17 Kestrel Business Centre
Colwick Industrial Estate
Nottingham
NG4 2JR

18 September 2025

Assistance Dogs (UK)

Statement of Financial Activities for the Year Ended 31 December 2024

		Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	130,078	-	130,078	229,905
Charitable activities					
Advancing education about assistance dogs and the rights of people who rely on them		-	8,333	8,333	47,000
Other trading activities	3	6,862	-	6,862	2,893
Investment income	4	13,576	1,549	15,125	9,246
Total		<u>150,516</u>	<u>9,882</u>	<u>160,398</u>	<u>289,044</u>
EXPENDITURE ON					
Raising funds		13,787	-	13,787	6,513
Charitable activities					
Advancing education about assistance dogs and the rights of people who rely on them		144,096	35,136	179,232	99,261
Total		<u>157,883</u>	<u>35,136</u>	<u>193,019</u>	<u>105,774</u>
NET INCOME/(EXPENDITURE)		(7,367)	(25,254)	(32,621)	183,270
RECONCILIATION OF FUNDS					
Total funds brought forward		722,214	36,245	758,459	575,189
TOTAL FUNDS CARRIED FORWARD		<u><u>714,847</u></u>	<u><u>10,991</u></u>	<u><u>725,838</u></u>	<u><u>758,459</u></u>

The notes form part of these financial statements

Assistance Dogs (UK)

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	9	1,631	-	1,631	1,699
CURRENT ASSETS					
Debtors	10	15,299	-	15,299	9,877
Cash at bank		747,014	10,991	758,005	755,243
		<u>762,313</u>	<u>10,991</u>	<u>773,304</u>	<u>765,120</u>
CREDITORS					
Amounts falling due within one year	11	(49,097)	-	(49,097)	(8,360)
NET CURRENT ASSETS		<u>713,216</u>	<u>10,991</u>	<u>724,207</u>	<u>756,760</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>714,847</u>	<u>10,991</u>	<u>725,838</u>	<u>758,459</u>
NET ASSETS		<u><u>714,847</u></u>	<u><u>10,991</u></u>	<u><u>725,838</u></u>	<u><u>758,459</u></u>
FUNDS	12				
Unrestricted funds				714,847	722,214
Restricted funds				<u>10,991</u>	<u>36,245</u>
TOTAL FUNDS				<u><u>725,838</u></u>	<u><u>758,459</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Assistance Dogs (UK)

Balance Sheet - continued

31 December 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2025 and were signed on its behalf by:

P Stafford - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised when the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with reasonable reliability

Donations are recognised when the charity has confirmation of the amount and the settlement date. When a donation has been pledged but not received by the charity the amount is accrued where the receipt of the donation is considered to be probable.

Grants receivable is recognised at their fair value when there is a reasonable assurance that the grant will be received and the charity will comply with the relevant conditions.

Legacies are included as income when the charity is entitled to the income, when the amount of the legacy can be measured reliably and when it is probable that the legacy will be paid to the charity. Entitlement to legacy income is taken as the earlier of:

The date on which the charity is aware that a distribution will be made

Or

The date on which the legacy is received

Expenditure

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised when there is a legal or constructive obligation to make payment to third parties, it is probable that the payment in settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised into the following headings:

Cost of raising funds

Charitable activities

Other expenditure

Cost of raising funds comprises the costs associated with attracting voluntary income and the costs of trading for fundraising purposes

The cost of charitable activities comprises the costs incurred by the charity in the delivery of its activities and services and all other activities undertaken to further the purposes of the charity

Support costs are those costs which can not be attributed directly to the above activities but are incurred in support of those activities. These costs have been allocated between the cost of raising funds and the costs of charitable activities

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investment income is allocated to the appropriate fund

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate as the basis for the preparation of these financial statements. The trustees have made their assessment in respect of a period of more than one year from the date of approval of the financial statements.

The trustees have concluded that there are no material uncertainties or threats that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees consider that the charity will continue to have sufficient resources to meet its liabilities as they fall due.

Accordingly, the trustees consider that it is appropriate for the financial statements to be prepared on the going concern basis

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	12,569	58,972
Legacies	117,509	170,933
	<u>130,078</u>	<u>229,905</u>

3. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Subscription income	<u>6,862</u>	<u>2,893</u>

4. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	15,125	9,246
	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Depreciation - owned assets	460	567
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any of the trustees in the year ended 31 December 2024, or in the year ended 31 December 2023.

Expenses reimbursed to 4 trustees amounted to £2,197 (2023 £2,733).

Trustees' expenses

	31.12.24	31.12.23
	£	£
Trustees' expenses	2,197	2,733
	<u> </u>	<u> </u>

7. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	105,259	65,275
Other pension costs	4,337	2,134
	<u> </u>	<u> </u>
	109,596	67,409
	<u> </u>	<u> </u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Management	2	2
	<u> </u>	<u> </u>

During the year ended 31 December 2024 there were no employees whose remuneration exceeded £60,000 (2023 none)

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	229,905	-	229,905
Charitable activities			
Advancing education about assistance dogs and the rights of people who rely on them	-	47,000	47,000
Other trading activities	2,893	-	2,893
Investment income	9,246	-	9,246
Total	<u>242,044</u>	<u>47,000</u>	<u>289,044</u>
EXPENDITURE ON			
Raising funds	6,513	-	6,513
Charitable activities			
Advancing education about assistance dogs and the rights of people who rely on them	88,506	10,755	99,261
Total	<u>95,019</u>	<u>10,755</u>	<u>105,774</u>
NET INCOME	147,025	36,245	183,270
RECONCILIATION OF FUNDS			
Total funds brought forward	575,189	-	575,189
TOTAL FUNDS CARRIED FORWARD	<u><u>722,214</u></u>	<u><u>36,245</u></u>	<u><u>758,459</u></u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2024	2,266
Additions	392
At 31 December 2024	2,658
DEPRECIATION	
At 1 January 2024	567
Charge for year	460
At 31 December 2024	1,027
NET BOOK VALUE	
At 31 December 2024	1,631
At 31 December 2023	1,699

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade debtors	937	192
Other debtors	10,693	5,334
Prepayments	3,669	4,351
	15,299	9,877

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	794	-
Social security and other taxes	-	2,346
Other creditors	876	463
Accruals and deferred income	47,427	5,551
	49,097	8,360

12. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	722,214	(7,367)	714,847
Restricted funds			
Common Outcome Framework	36,245	(25,254)	10,991
TOTAL FUNDS	<u>758,459</u>	<u>(32,621)</u>	<u>725,838</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,516	(157,883)	(7,367)
Restricted funds			
Common Outcome Framework	9,882	(35,136)	(25,254)
TOTAL FUNDS	<u>160,398</u>	<u>(193,019)</u>	<u>(32,621)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	575,189	147,025	722,214
Restricted funds			
Common Outcome Framework	-	36,245	36,245
TOTAL FUNDS	<u>575,189</u>	<u>183,270</u>	<u>758,459</u>

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	242,044	(95,019)	147,025
Restricted funds			
Common Outcome Framework	47,000	(10,755)	36,245
TOTAL FUNDS	<u>289,044</u>	<u>(105,774)</u>	<u>183,270</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	575,189	139,658	714,847
Restricted funds			
Common Outcome Framework	-	10,991	10,991
TOTAL FUNDS	<u>575,189</u>	<u>150,649</u>	<u>725,838</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	392,560	(252,902)	139,658
Restricted funds			
Common Outcome Framework	56,882	(45,891)	10,991
TOTAL FUNDS	<u>449,442</u>	<u>(298,793)</u>	<u>150,649</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024 or for the year ended 31 December 2023.

14. MEMBERS LIABILITY

The charitable company has no share capital and is limited by guarantee.

Each member of the company undertakes to contribute a sum, not exceeding £10 towards the liabilities of the company, in the event of it being wound up

Assistance Dogs (UK)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,569	58,972
Legacies	117,509	170,933
	130,078	229,905
Other trading activities		
Subscription income	6,862	2,893
Investment income		
Deposit account interest	15,125	9,246
Charitable activities		
Grants receivable	8,333	47,000
Total incoming resources	160,398	289,044
EXPENDITURE		
Raising donations and legacies		
Advertising and promotional expenditure	309	63
Other trading activities		
Purchases	7,841	6,450
Charitable activities		
Web-site and video costs	2,592	5,608
Conference and event expenses	4,325	1,756
Common outcome framework costs	35,136	3,445
	42,053	10,809
Support costs		
Management		
Trustees' expenses	2,197	2,733
Salaries	105,259	65,275
Pensions	4,337	2,134
Insurance	1,033	949
Sundries	884	-
Independent examiner's fees	1,560	1,500
	115,270	72,591

This page does not form part of the statutory financial statements

Assistance Dogs (UK)

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Management		
Finance		
Bank charges	60	60
Depreciation of tangible fixed assets	460	567
	520	627
Information technology		
Computer costs	5,262	377
Human resources		
Consultancy fees	442	6,479
Training costs	3,280	-
Recruitment costs	1,028	7,166
	4,750	13,645
Other administrative costs		
Sundries	755	573
Telephone	704	122
Subscriptions	180	445
Postage and stationery	293	72
Travel and accommodation	10,065	-
Accountancy and legal costs	5,017	-
	17,014	1,212
Total resources expended	193,019	105,774
Net (expenditure)/income	(32,621)	183,270

This page does not form part of the statutory financial statements

ASSISTANCE DOGS (UK)

England & Wales - Charity number 1119538

Accounts

REGISTERED COMPANY NUMBER: 06031536 (England and Wales)
REGISTERED CHARITY NUMBER: 1119538

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Assistance Dogs (UK)

Jon Dawson and Company
Unit C17 Kestrel Business Centre
Colwick Industrial Estate
Nottingham
NG4 2JR

Contents of the Financial Statements
for the Year Ended 31 December 2023

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Assistance Dogs (UK)

Report of the Trustees for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Assistance Dogs UK's main objective is to seek to advance the education of the public and service providers about assistance dogs, and the rights of people who rely on them.

This is done through the following activities: encouraging the exchange of ideas and best practice amongst its members, raising awareness amongst the general public, and promoting behavioural and legislative changes to ensure the freedom, independence and rights of people who rely on assistance dogs as well as advocating for the welfare of dogs.

Charitable objectives

- The relief of disabled people through seeking to improve access for people who depend on assistance dogs in public places such as, but without limitation, supermarkets, restaurants and on public transport and which might not otherwise be accessible to them.
- To advance the education of the public regarding the needs and rights of disabled people who depend on assistance dogs in public places; and
- To promote and organise co-operation in the furtherance of such purposes between accredited assistance dog organisations.

OBJECTIVES AND ACTIVITIES

Achievements and performance

2023 was a year of significant growth and development for ADUK, both in terms of our team and our membership. We were pleased to welcome a Learning and Education Coordinator, who has proved to be invaluable in advancing our external and internal educational initiatives. In addition, our Development Manager became the Charity's Executive Director.

We also strengthened our governance by recruiting Pat Stafford as the independent Chair of Trustees and electing two new Trustees, Ed Bracher and Garry Botterill, whose expertise proved to be invaluable as we moved into 2024.

Our membership base continued to expand, with Darwin Dogs and Dogs for Autism joining as full Members, and Hypo Hounds and Helpful Hounds coming on board as Candidate organisations.

To better support our operations, we transitioned to CAF Bank for online banking and became a direct employer, which has allowed us to streamline our administrative processes. Additionally, we appointed an IT support company, a payroll company, and a bookkeeper to ensure that we have the infrastructure in place to support our growing organisation.

During 2023, we launched several key initiatives that have further established us as new leader in the sector. Notable achievements include: the launch of the "What is an Assistance Dog" animation, which was very well received and generated positive engagement: The introduced our new Quick Guides, which have been instrumental in providing clear and accessible information to a wide audience, as well as being useful to members.

We also delivered a successful Knowledge Sharing Programme, which has now become the cornerstone of our commitment to fostering collaboration and learning within the sector. This program was complemented by the launch of the Outcomes Framework Project, a significant step forward in our members efforts to measure their work, and enhance the impact of ADUKs work.

We delivered training to a wide range of service providers, using our new animation, and partnered with national brands and organisations as well as a range of large healthcare providers.

Our advocacy efforts also increased during 2023, as we attended government round tables and submitted consultation responses on behalf of and in partnership with our members. These activities have helped to build and strengthen relationships with key service providers and decision-makers, furthering our influence in the sector.

Additionally, we established and facilitated an increasing range of both external and internal Working Groups bringing a range of experts together to tackle issues and topics such as access, welfare and research.

Finally, our team handled an impressive 1,750 enquiries during 2023. This level of engagement underscores the importance and reach of our work, and we remain committed to supporting all those who rely on our expertise and services.

In conclusion, 2023 was a year of substantial progress for ADUK. We have strengthened our team, expanded our membership, and launched initiatives that have significantly advanced our mission. As we look ahead, we are confident that we will continue to build on these successes and make an even greater impact in 2024.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Assistance Dogs UK is a voluntary coalition of assistance dog charities that work together to promote the freedom, independence, and rights of people with assistance dogs across the UK

FINANCIAL REVIEW

Financial position

Assistance Dogs UK's income comprises legacies and donations from members of the public and trusts who wish to support the work of the charity and its membership. The Charity did not actively fundraise in 2023.

In 2023 ADUK received a grant of £47,000 from a benefactor who wishes to remain anonymous. The grant will be used to finance the Common Outcomes Framework Project.

The charity's income for the year totalled £279,672 (2022 £143,942) with £229,905 (2022: £136,681) derived from donations and legacies. Expenditure in respect of restricted funds amounted to £10,755 (2022 £nil) with unrestricted expenditure amounting to £92,126 (2022 £114,875.)

At 31 December 2022 the charity's funds stood at:

Unrestricted: £715,735 (2022 £575,189)

Restricted: £36,245 (2022 £nil)

Investment policy and objectives

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments.

Reserves policy

As the Charity carries out no proactive fundraising, it is the policy of Assistance Dogs UK to maintain a level of free reserves sufficient to cover approximately 3 years of core running costs.

As ADUK enters into a new strategic phase, it will be reviewing the financial stability of the charity, and its ability to financially plan in order to reduce the reserves levels.

As part of this effort in 2024 ADUK will be launching a grants programme. This will allow members to further the charity's objects by applying for funding from ADUK for relevant projects and developments

FUTURE PLANS

The growing demand for assistance dogs makes it ever more important for ADUK to support its members to thrive, grow and increase their impact. It also is essential that the market place and public confusion around the definitions and rights of assistance dogs is resolved, and that ADUK plays a prominent role on behalf of its members in establishing the best environment within which their partnerships can thrive.

In 2024 ADUK plans to recruit two new members of staff, an ADUK Ambassador Coordinator and a Policy and Campaigns Manager. ADUK will utilize its increased capacity to better advocate for standard based approaches to the training and welfare of assistance dogs and increase its external training in order to improve ease of access for people who rely on highly trained assistance dog.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Assistance Dogs (UK)

Report of the Trustees
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06031536 (England and Wales)

Registered Charity number

1119538

Registered office

The Grange
Wycombe Road
Saunderton
Princes Risborough
Buckinghamshire
HP27 9NS

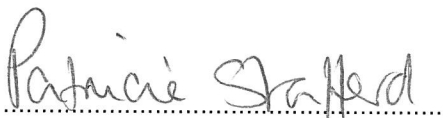
Trustees

P Stafford (appointed 18.10.23)
E Bracher (appointed 19.4.23)
G Botterill (appointed 19.4.23)
L J Flynn
S Southcott
T Stafford
C M Guest
M E Jennings (resigned 18.8.23)
P Goring (resigned 28.4.23)
N Martin (resigned 17.1.23)
R Howson

Independent Examiner

Jon Dawson and Company
Unit C17 Kestrel Business Centre
Colwick Industrial Estate
Nottingham
NG4 2JR

Approved by order of the board of trustees on 10/09/24 and signed on its behalf by:



P Stafford – Chair of Trustees

Assistance Dogs (UK)

Statement of Trustees' Responsibilities for the Year Ended 31 December 2023

The trustees (who are also the directors of Assistance Dogs (UK) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of
Assistance Dogs (UK)

Independent examiner's report to the trustees of Assistance Dogs (UK) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jonathan Neil Dawson FCA
The Institute of Chartered Accountants in England and Wales

Jon Dawson and Company
Unit C17 Kestrel Business Centre
Colwick Industrial Estate
Nottingham
NG4 2JR

Date: 10/09/2024

Assistance Dogs (UK)

Statement of Financial Activities for the Year Ended 31 December 2023

				Year Ended 31.12.23 Total funds £	Period 1.2.21 to 31.12.22 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	229,905	-	229,905	136,681
Charitable activities					
Advancing education about assistance dogs and the rights of people who rely on them		-	47,000	47,000	-
Other trading activities	3	-	-	-	6,753
Investment income	4	9,246	-	9,246	508
Total		<u>239,151</u>	<u>47,000</u>	<u>286,151</u>	<u>143,942</u>
EXPENDITURE ON					
Charitable activities					
Advancing education about assistance dogs and the rights of people who rely on them		<u>92,126</u>	<u>10,755</u>	<u>102,881</u>	<u>114,875</u>
NET INCOME		147,025	36,245	183,270	29,067
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>575,189</u>	-	<u>575,189</u>	<u>546,122</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>722,214</u></u>	<u><u>36,245</u></u>	<u><u>758,459</u></u>	<u><u>575,189</u></u>

The notes form part of these financial statements

Assistance Dogs (UK)

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	9	1,699	-	1,699	-
CURRENT ASSETS					
Debtors	10	9,877	-	9,877	96,667
Cash at bank		<u>718,998</u>	<u>36,245</u>	<u>755,243</u>	<u>511,830</u>
		728,875	36,245	765,120	608,497
CREDITORS					
Amounts falling due within one year	11	(8,360)	-	(8,360)	(33,308)
NET CURRENT ASSETS		<u>720,515</u>	<u>36,245</u>	<u>756,760</u>	<u>575,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		722,214	36,245	758,459	575,189
NET ASSETS		<u>722,214</u>	<u>36,245</u>	<u>758,459</u>	<u>575,189</u>
FUNDS	12				
Unrestricted funds				722,214	575,189
Restricted funds				<u>36,245</u>	-
TOTAL FUNDS				<u>758,459</u>	<u>575,189</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

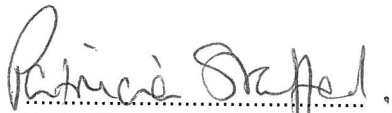
Assistance Dogs (UK)

Balance Sheet - continued
31 December 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

10-09-24



P Stafford – Chair of Trustees

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised when the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with reasonable reliability.

Donations are recognised when the charity has confirmation of the amount and the settlement date. When a donation has been pledged but not received by the charity the amount is accrued where the receipt of the donation is considered to be probable.

Grants receivable is recognised at their fair value when there is a reasonable assurance that the grant will be received and the charity will comply with the relevant conditions.

Legacies are included as income when the charity is entitled to the income, when the amount of the legacy can be measured reliably and when it is probable that the legacy will be paid to the charity. Entitlement to legacy income is taken as the earlier of:

The date on which the charity is aware that a distribution will be made

Or

The date on which the legacy is received

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate as the basis for the preparation of these financial statements. The trustees have made their assessment in respect of a period of more than one year from the date of approval of the financial statements.

The trustees have concluded that there are no material uncertainties or threats that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees consider that the charity will continue to have sufficient resources to meet its liabilities as they fall due.

Accordingly, the trustees consider that it is appropriate for the financial statements to be prepared on the going concern basis

2. DONATIONS AND LEGACIES

	Year Ended 31.12.23 £	Period 1.2.21 to 31.12.22 £
Donations	58,972	17,120
Legacies	<u>170,933</u>	<u>119,561</u>
	<u>229,905</u>	<u>136,681</u>

3. OTHER TRADING ACTIVITIES

	Year Ended 31.12.23 £	Period 1.2.21 to 31.12.22 £
Subscription income	<u>-</u>	<u>6,753</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. INVESTMENT INCOME

	Year Ended 31.12.23	Period 1.2.21 to 31.12.22
	£	£
Deposit account interest	<u>9,246</u>	<u>508</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.12.23	Period 1.2.21 to 31.12.22
	£	£
Depreciation - owned assets	<u>567</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any of the trustees in the year ended 31 December 2023, or in the year ended 31 December 2022.

Expenses reimbursed to 4 trustees (2022 6) amounted to £427 (2022 £483).

Trustees' expenses

	Year Ended 31.12.23	Period 1.2.21 to 31.12.22
	£	£
Trustees' expenses	<u>2,733</u>	<u>790</u>

7. STAFF COSTS

	Year Ended 31.12.23	Period 1.2.21 to 31.12.22
	£	£
Wages and salaries	65,275	-
Other pension costs	<u>2,134</u>	<u>-</u>
	<u>67,409</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

7. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	Year Ended 31.12.23	Period 1.2.21 to 31.12.22
Management	<u>2</u>	<u>-</u>

During the year ended 31 March 2023 there were no employees whose remuneration exceeded £60,000 (2022 none).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	136,681
Other trading activities	6,753
Investment income	<u>508</u>
Total	<u>143,942</u>
EXPENDITURE ON	
Charitable activities	
Advancing education about assistance dogs and the rights of people who rely on them	<u>114,875</u>
NET INCOME	29,067
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>546,122</u>
TOTAL FUNDS CARRIED FORWARD	<u>575,189</u>

9. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
Additions		<u>2,266</u>
DEPRECIATION		
Charge for year		<u>567</u>
NET BOOK VALUE		
At 31 December 2023		<u>1,699</u>
At 31 December 2022		<u>-</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	192	-
Other debtors	5,334	-
Legacies receivable	-	93,066
Prepayments	<u>4,351</u>	<u>3,601</u>
	<u>9,877</u>	<u>96,667</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Social security and other taxes	2,346	-
Other creditors	463	-
Amounts due to member organisations	-	18,639
Accruals and deferred income	<u>5,551</u>	<u>14,669</u>
	<u>8,360</u>	<u>33,308</u>

12. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	575,189	147,025	722,214
Restricted funds			
Common Outcome Framework	-	36,245	36,245
TOTAL FUNDS	<u>575,189</u>	<u>183,270</u>	<u>758,459</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	239,151	(92,126)	147,025
Restricted funds			
Common Outcome Framework	47,000	(10,755)	36,245
TOTAL FUNDS	<u>286,151</u>	<u>(102,881)</u>	<u>183,270</u>

Comparatives for movement in funds

	At 1.2.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	546,122	29,067	575,189
TOTAL FUNDS	<u>546,122</u>	<u>29,067</u>	<u>575,189</u>

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,942	(114,875)	29,067
TOTAL FUNDS	<u>143,942</u>	<u>(114,875)</u>	<u>29,067</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

At 31 December 2022 £18,639 was due by the charity to another charity with whom Assistance Dogs UK had common trustees

14. MEMBERS LIABILITY

The charitable company has no share capital and is limited by guarantee.

Each member of the company undertakes to contribute a sum, not exceeding £10 towards the liabilities of the company, in the event of it being wound up

Assistance Dogs (UK)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	Year Ended 31.12.23 £	Period 1.2.21 to 31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	58,972	17,120
Legacies	<u>170,933</u>	<u>119,561</u>
	229,905	136,681
Other trading activities		
Subscription income	-	6,753
Investment income		
Deposit account interest	9,246	508
Charitable activities		
Grants receivable	<u>47,000</u>	<u>-</u>
Total incoming resources	286,151	143,942
EXPENDITURE		
Charitable activities		
Web-site and video costs	1,360	-
Donations to member organisations	<u>-</u>	<u>109,815</u>
	1,360	109,815
Support costs		
Management		
Trustees' expenses	2,733	790
Salaries	65,275	-
Pensions	2,134	-
Insurance	949	870
Legal fees	-	1,800
Independent examiner's fees	<u>1,500</u>	<u>1,600</u>
	72,591	5,060
Finance		
Bank charges	60	-
Carried forward	60	-

This page does not form part of the statutory financial statements

Assistance Dogs (UK)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	Year Ended 31.12.23 £	Period 1.2.21 to 31.12.22 £
Finance		
Brought forward	60	-
Depreciation of tangible fixed assets	<u>567</u>	<u>-</u>
	627	-
Information technology		
Computer costs	4,625	-
Consultancy costs	<u>1,756</u>	<u>-</u>
	6,381	-
Human resources		
Consultancy fees	6,479	-
Training costs	3,600	-
Recruitment costs	<u>7,166</u>	<u>-</u>
	17,245	-
Other		
Sundries	708	-
Common Outcome Framework Costs	3,445	-
Subscriptions	402	-
Telephone	<u>122</u>	<u>-</u>
	<u>4,677</u>	<u>-</u>
Total resources expended	<u>102,881</u>	<u>114,875</u>
Net income	<u>183,270</u>	<u>29,067</u>

This page does not form part of the statutory financial statements

ASSISTANCE DOGS (UK)

England & Wales - Charity number 1119538

Accounts

Company Number: 6031536
Charity number: 1119538



ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022**

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

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Notes to the Financial Statements	10-12

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Full name	Assistance Dogs (UK)	
Trustees	Nicola Martin Peter Gorbing Michele Jennings Claire Guest Rita Howson Timothy Stafford Angie Southcott Liam Flynn Edward Bracher Garry Botterill	(resigned 8 August 2022) (resigned 19 April 2023) (appointed 8 August 2022) (appointed 8 August 2022) (appointed 19 April 2023) (appointed 19 April 2023)
Charity number	1119538	
Company number	6031536	
Principal office	The Grange Wycombe Road Saunderton Princes Risborough Buckinghamshire HP27 9NS	
Accountants	Charlotte Toemaes BSc FCA Ellacotts LLP Countrywide House 23 West Bar Banbury Oxfordshire OX16 9SA	
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP CAF Bank 25 Kings Hill Kent ME19 4JQ	

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors, who are also the Charity Trustees for the purposes of the Charities Act 2011, submit their report together with the financial statements for the year ended 31 December 2022.

Constitution and Objects

Assistance Dogs (UK) is governed by a Memorandum and Articles of Association adopted on 16 December 2006 and registered at Companies House under company number 6031536. The company was registered with the Charity Commission on 7 June 2007 under charity number 1119538. The registered address at which the Charity can be contacted is:

The Grange, Wycombe Road, Saunderton, Princes Risborough, Buckinghamshire HP27 9NS

Changes to the Articles of Association were pre-approved by the Charity Commission and subsequently passed by special resolution in October 2022. These changes included a new charitable objective to reflect Assistance Dogs (UK)'s work as an umbrella body and an amendment to the dissolution clause.

Organisation

The Trustees who have served during the period covered by this Annual Report and Accounts are:

Nicola Martin	(resigned 8 August 2022)
Peter Gorbng	(Company Secretary, resigned 19 April 2023)
Michele Jennings	
Claire Guest	
Rita Howson	
Timothy Stafford	
Angie Southcott	(appointed 8 August 2022, resigned 19 April 2023)
Liam Flynn	(appointed 8 August 2022)

Membership

The following organisations were Full Members of Assistance Dogs (UK) at 31st December 2022:

Autism Dogs
Canine Partners
Dog A.I.D.
Dogs for Good
Hearing Dogs for Deaf People
Medical Detection Dogs
Support Dogs
The Guide Dogs for the Blind Association
The Seeing Dogs Alliance
Service Dogs UK
Veterans with Dogs

Recruitment and appointment of Trustees

The Board of Trustees currently consists of representatives from across our membership organisations. Each organisation that has been a member for more than one year is eligible to nominate someone as Trustee, the Board of Trustees can also elect up to three external Trustees.

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Risk management

The Trustees have a risk management strategy which includes:

- A quarterly review of the principal risks and uncertainties that ADUK faces.
- Policies, systems and procedures to mitigate those risks identified in the quarterly review.
- The implementation of procedures designed to minimise or manage any potential impact should those risks materialise.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Assistance Dogs (UK) is a voluntary coalition of assistance dog charities that work together to promote the freedom, independence, and rights of people with assistance dogs across the UK.

Objectives and Activities

Assistance Dogs (UK)'s main objective is to seek to advance the education of the public and service providers about assistance dogs, and the rights of people who rely on them.

This is done through the following activities: encouraging the exchange of ideas and best practice amongst its members, raising awareness amongst the general public, and promoting behavioural and legislative changes to ensure the freedom, independence and rights of people who rely on assistance dogs as well as advocating for the welfare of dogs.

Charitable Objectives:

- The relief of disabled people through seeking to improve access for people who depend on assistance dogs in public places such as, but without limitation, supermarkets, restaurants and on public transport and which might not otherwise be accessible to them.
- To advance the education of the public regarding the needs and rights of disabled people who depend on assistance dogs in public places; and
- To promote and organise co-operation in the furtherance of such purposes between accredited assistance dog organisations.

Addition of new Charitable Object

The Charity gained preapproval from the Charity Commission to add a new charitable object which was subsequently approved by special resolution in October 2022.

The new charitable object reflects Assistance Dogs (UK)'s work as an umbrella body, bringing the membership together to further its public education work and improve access alongside shaping best practice for the industry.

- *To promote and organise co-operation in the furtherance of such purposes between accredited assistance dog organisations*

Achievements and Performance

New Members and Candidates

In 2022, Assistance Dogs (UK) welcomed one new Member and two new Candidates (organisations that are working towards accreditation from Assistance Dogs International or the International Guide Dog Federation).

External Relationship Building

Assistance Dogs (UK) built relationships with a number of external service providers, public bodies and organisations. In this capacity, the Charity supported the creation of new practice policies and delivered online talks, training, information, and signposting.

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Partnership Work

Assistance Dogs (UK) worked in partnership with National Rail Delivery Group to create an assistance dog card for rail travel.

Information and Signposting

Assistance Dogs (UK) responded to approximately 2000 enquiries for information from the general public, service providers and decision-making bodies.

Learning and Training

Assistance Dogs (UK) purchased a membership to an online learning and development platform for the benefit of all Members and Candidates.

Resources

Assistance Dogs (UK) created a range of Quick Guides to continue to provide information to a wide range of businesses, agencies, and individuals on access rights and legal obligations.

Assistance Dogs (UK) worked with its members to commission a range of animations designed to increase public and service provider awareness of assistance dogs and the needs and rights of those who rely on them.

European Standard for Assistance Dogs:

During 2022, Assistance Dogs (UK) members continued to be active in the CEN TC452 – Assistance Dogs. This Technical Committee seeks to create European standards relating to all aspects of training and supporting assistance dog partnerships.

Future Plans

In 2023, Assistance Dogs (UK) will

- Continue to provide access to training and learning for its members and candidates.
- Continue to create opportunities that encourage and enable members and candidates to share their knowledge and expertise.
- Launch and promote a series of educational animations.
- Pilot and launch a suite of training resources for service providers.
- Further position the Charity as a source of information, good practice, and expertise.
- Introduce an Ambassadors Programme to ensure the voice of assistance dogs' users are present in the Charity's work.
- Develop the Charity's capacity to support the development of best practice policies.

Financial review

Assistance Dogs (UK)'s income comprises legacies and donations from members of the public and trusts who wish to support the work of the Charity and its membership. The Charity did not actively fundraise in 2022.

The Charity received four legacies in 2022 and 43 one-off donations amounting to £136,681. The Charity has a total of £575,189 in funds to carry forward, all of which is unrestricted in nature.

During the year Assistance Dogs (UK) received notice of three additional legacies that will be realised in January 2023 amounting to £47,293.

Assistance Dogs (UK)'s outgoings are for staff (who are hosted by one of the Members) and any campaigns that are run on behalf of the membership in order to achieve the Charity's aims. In 2022 the Charity spent £25,000 on resources for a major campaign designed to further the Charity's educational objects.

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Investments Policy

The Trustees have the power to invest the unrestricted resources of the Charity in appropriate investments.

Reserves Policy

As the Charity carries out no active fundraising, it is the policy of Assistance Dogs (UK) to maintain a level of free reserves sufficient to cover approximately three years of core running costs. Core running costs represent contractual obligations and core staff, both of whom are hosted by a Member and permanently seconded to Assistance Dogs (UK). The level of free reserves held as at 31 December 2022 was £575,189 (2021: £546,122).

By maintaining such reserves the Charity is safeguarding its ability to operate should no further legacies be received. The reserves policy is reviewed annually and considers any forecasts for expenditure, known future income, future need and opportunities.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable us as Trustees to ensure that the financial statements comply with the Companies Act 2006. As the Trustees, we are also responsible for safeguarding the assets of the charitable company and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Under Section 477 of the Companies Act 2006 the Company Accounts are exempt from audit.

Approved by the trustees and signed on their behalf by:



Tim Stafford
Trustee

Date: 31-08-2023

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ASSISTANCE DOGS (UK)**

Independent Examiner's Report to the Trustees of Assistance Dogs (UK)

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 8 to 12.

Responsibilities and basis of report

As the Charity Trustees of the company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

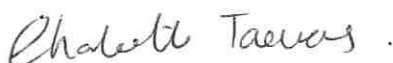
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Charlotte Toemaes BSc FCA
Ellacotts LLP
Chartered Accountants
Countrywide House
23 West Bar Street
Banbury
OX16 9SA

Date: 11/09/23

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022 £	2021 £
	Notes		
Income from:			
Donations and legacies	3	136,681	162,211
Investment income	4	508	54
Other income	5	6,753	-
Total Income		<u>143,942</u>	<u>162,265</u>
 Expenditure on:			
Charitable activities	6	114,875	87,962
Total Resources Expended		<u>114,875</u>	<u>87,962</u>
 Net income and movement in funds		29,067	74,303
Funds brought forward at 1 January 2022		<u>546,122</u>	<u>471,819</u>
Funds carried forward at 31 December 2022		<u>575,189</u>	<u>546,122</u>

All activities are continuing.

The notes on pages 10 to 12 form part of these accounts

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

a) **Charity Information**

The Charity is a Company limited by guarantee incorporated in England and Wales. Each member's liability would be limited to an amount not exceeding £10 in the event of the Charity winding up.

b) **Accounting Convention**

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019), the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

c) **Going Concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As a result the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

d) **Fund Accounting**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

e) **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. No amounts are included in the financial statements for services donated by volunteers.

f) **Expenditure**

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Governance costs are for the running of the Charity itself as an organisation.

g) **Cash at Bank and in Hand**

Cash at bank and in hand includes cash, deposits held with banks, and other short-term liquid investments with original maturities of three months or less.

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

h) Taxation

No tax is payable by the Charity by virtue of its charitable status.

i) VAT

The Charity is not registered for VAT. Irrecoverable VAT is included within the relevant cost.

2. AVERAGE NUMBER OF EMPLOYEES

The average number of employees for the year was zero (2021: zero).

3. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations	17,120	7,481
Legacies	<u>119,561</u>	<u>154,730</u>
	<u>136,681</u>	<u>162,211</u>

4. INVESTMENT INCOME

	2022 £	2021 £
Bank interest	<u>508</u>	<u>54</u>
	<u>508</u>	<u>54</u>

5. OTHER INCOME

	2022 £	2021 £
Recharges to member organisations	<u>6,753</u>	—
	<u>6,753</u>	<u>—</u>

6. TOTAL RESOURCES EXPENDED

	2022 £	2021 £
Charitable activities	109,815	78,239
Governance costs (see note 7)	<u>5,060</u>	<u>9,723</u>
	<u>114,875</u>	<u>87,962</u>

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7. GOVERNANCE COSTS

	2022 £	2021 £
Indemnity Insurance	870	870
Trustee Expenses	790	663
Legal Fees	1,800	6,600
Independent Examiner's Fees	<u>1,600</u>	<u>1,590</u>
	<u>5,060</u>	<u>9,723</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Amounts due to member organisations	18,639	15,300
Accruals	<u>14,669</u>	<u>4,172</u>
	<u>33,308</u>	<u>19,472</u>

9. UNRESTRICTED FUNDS

Currently all funds held by Assistance Dogs (UK) are unrestricted in nature.

10. MEMBERS LIABILITY

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he or she ceases to be a member.

11. PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

None of the Trustees were paid any remuneration for their duties as Trustees during the year by the Charity. Expenses reimbursed to six Trustees for 2022 were £483 (2021: £292).

12. RELATED PARTY TRANSACTIONS

At 31 December 2022 the Charity owed £18,639 (2021: £15,300) to Hearing Dogs for Deaf People, a constituent organisation which has Trustees in common.

ASSISTANCE DOGS (UK)

England & Wales - Charity number 1119538

Accounts



ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021**

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

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ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Full name	Assistance Dogs (UK)
Trustees	Nicola Martin Sandra Fraser (Left March 2021) Alison Barrett (Joined August 2021) Peter Goring Michele Jennings Claire Guest Rita Howson Timothy Stafford
Charity number	1119538
Company number	6031536
Principal office	The Grange Wycombe Road Saunderton Princes Risborough Buckinghamshire HP27 9NS
Accountants	Charlotte Toemaes BSc FCA Ellacotts LLP Countrywide House 23 West Bar Banbury Oxfordshire OX16 9SA
Bankers	Barclays Bank Plc

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The directors, who are also the charity trustees for the purposes of the Charities Act 2011, submit their report together with the financial statements for the year ended 31 December 2021.

Constitution and Objects

Assistance Dogs (UK) is governed by a Memorandum and Articles of Association adopted on 16 December 2006 and registered at Companies House under company number 6031536. The company was registered with the Charity Commission on 7 June 2007 under charity number 1119538. The registered address at which the charity can be contacted is:
The Grange, Wycombe Road, Saunderton, Princes Risborough, Buckinghamshire HP27 9NS

Organisation

The trustees who have served during the period covered by this Annual Report and Accounts are:

Nicola Martin	
Sandra Fraser	(Left March 2021)
Alison Barret	(Joined August 2021)
Peter Gorbing	(Company Secretary)
Michele Jennings	
Claire Guest	
Rita Howson	
Timothy Stafford	

Membership

The following organisations were Full Members of Assistance Dogs (UK) at 31st December 2021:

- Autism Dogs CIC
- Canine Partners
- Dog A.I.D.
- Dogs for Good
- Hearing Dogs for Deaf People
- Medical Detection Dogs
- Support Dogs
- The Guide Dogs for the Blind Association
- The Seeing Dogs Alliance
- Service Dogs UK

Recruitment and appointment of Trustees

The Board of Trustees currently consists of representatives from across our membership organisations.

Risk management

The trustees have a risk management strategy which includes:
An annual review of the principal risks and uncertainties that ADUK faces,
Policies, systems and procedures to mitigate those risks identified in the annual review,
The implementation of procedures designed to minimise or manage any potential impact should those risks materialise.

Public benefit

The trustees that they have compiled with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Assistance Dogs UK is a voluntary coalition of assistance dog charities that work together to promote the freedom, independence, and rights of people with assistance dogs across the UK.

Objectives and Activities

Assistance Dogs UK's main objective is to seek to advance the education of the public and service providers about assistance dogs, and the rights of people who rely on them.

This is done through the following activities: encouraging the exchange of ideas and best practice amongst its members, raising awareness amongst the general public, and promoting behavioural and legislative changes to ensure the freedom, independence and rights of people who rely on assistance dogs as well as the welfare of the dogs.

Achievements and Performance

New members and candidates: In 2021, Assistance Dogs UK created a 'candidate membership' and welcomed 8 assistance dog organisations that were working towards accreditation from Assistance Dogs International.

During that time, two of these organisations achieved full accreditation from Assistance Dogs International and became eligible for full membership of Assistance Dogs UK. Autism Dogs CIC was welcomed as a member of Assistance Dogs UK in August 2021 and Services Dogs was welcomed in October 2021.

Website: In 2021, Assistance Dogs UK developed and launched a new website. The website provides a range of information and resources for the following audiences:

- Individuals looking for assistance dogs
- Individuals who rely on assistance dogs
- Service providers
- The public

The website also has a hub available only to staff and volunteers of member and candidate organisations, through which they can share information, best practice, and pool their knowledge and expertise in order to create guidance and resources for public benefit.

Learning and training: Assistance Dogs UK hosted a range of learning and training opportunities for its members and candidates, promoting and sharing good practice and a consistent approach to furthering Assistance Dogs UK's charitable objects.

Resources: Assistance Dogs UK created a range of informative resources and continued to provide information to a wide range of businesses, agencies, and individuals on access rights.

European Standard for Assistance Dogs: During 2021, Assistance Dogs UK members continue to be active in the CEN TC452 – Assistance Dogs. This Technical Committee seeks to create European standards relating to all aspects of training and supporting assistance dog partnerships.

Future Plans

In 2022, Assistance Dogs UK will continue to provide training and learning for its members and candidates, as well as continuing to create opportunities that encourage and enable members and candidates to share their knowledge and expertise to further Assistance Dogs UK's charitable objects.

They will also produce a new range of educational resources in order to further the charity's objects.

Assistance Dogs UK will strengthen its governance with a review of its Articles of Association (with the appropriate permissions from the Charity Commission) and continue to review and update its policies.

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

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

In 2022, Assistance Dogs UK will seek to expand its knowledge through the meaningful inclusion of a range of people with lived experience of relying on Assistance Dogs UK trained assistance dogs.

Financial review

Income comprises legacies, donations from members of the public and trusts who wish to support the work of the charity. During 2021 ADUK received a range of legacies which has enabled the charity to plan for the next 5 years of operation.

Investments Policy

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments.

Reserves Policy

As it does no active fundraising, it is the policy of ADUK to maintain a level of free reserves sufficient to cover approximately 3 years of core running costs.

COVID-19

During the continued restrictions brought about by the pandemic, Assistance Dogs UK continued to provide Covid 19 related support its members through monthly online meetings to discuss the developing situation, and latterly, to discuss Covid recovery on an organisational and industry scale.

No ADUK staff have been furloughed.

Statement of Trustees' Responsibilities for the Financial Statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company/Charity and of the net incoming resources for that period.

In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Company/Charity will continue to operate.

ASSISTANCE DOGS (UK)

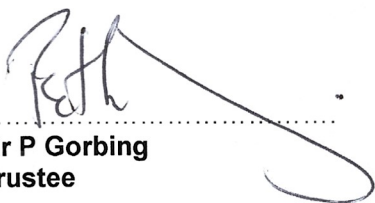
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity at any time and which enable us as trustees to ensure that the financial statements comply with applicable law. As the trustees, we are also responsible for safeguarding the assets of the charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud.

Under Section 477 of the Companies Act 2006 the Company Accounts are exempted from audit.

Approved by the trustees and signed on their behalf by:



.....
Mr P Gorbing
Trustee

Date: 30/02/2022

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ASSISTANCE DOGS (UK)**

Independent Examiner's Report to the Trustees of Assistance Dogs (UK) Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Charlotte Toemaes

Charlotte Toemaes BSc FCA

Ellacotts LLP
Chartered Accountants and Registered Auditors
Countrywide House
23 West Bar Street
Banbury
OX16 9SA

Date: 1/9/22

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

		2021 £	2020 £
	Notes		
Income from:			
Donations and legacies		162,211	123,706
Investment income		54	1,042
Total Income	3	<u>162,265</u>	<u>124,748</u>
Expenditure on:			
Charitable activities	4	87,962	381,332
Total Resources Expended		<u>87,962</u>	<u>381,332</u>
Net income and movement in funds		74,303	(256,584)
Funds brought forward at 1 January 2021		<u>471,819</u>	<u>728,403</u>
Funds carried forward at 31 December 2021		<u>546,122</u>	<u>471,819</u>

All activities are continuing.

The notes on pages 9 to 11 form part of these accounts

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 DECEMBER 2021

		2021 £	2020 £
	Notes		
Current assets			
Cash at bank and in hand		564,973	488,319
Prepayments		<u>621</u>	-
		<u>565,594</u>	<u>488,319</u>
Creditors: Amount falling due within one year	6	(19,472)	(16,500)
Net Current Assets		<u>546,122</u>	<u>471,819</u>
Total assets less current liabilities		<u>546,122</u>	<u>471,819</u>
Funds			
Unrestricted funds	7	546,122	471,819
Total Funds		<u>546,122</u>	<u>471,819</u>

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

The members have not required the company to obtain an audit for the year in question in accordance with section 476;

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors on 02/02/2022 and signed on their behalf by:

Mr P Gorbong
Trustee

Company Registration No. 6031536

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

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

1. ACCOUNTING POLICIES

a) **Charity Information**

The Charity is a Company limited by guarantee, and is a registered Charity. Each member's liability would be limited to an amount not exceeding £1 in the event of the Charity winding up.

b) **Accounting Convention**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

c) **Going Concern**

At the time of approving the accounts. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As a result the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

d) **Fund Accounting**

Unrestricted funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

e) **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. No amounts are included in the financial statements for services donated by volunteers.

f) **Expenditure**

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Governance costs are for the running of the charity itself as an organisation.

g) **Cash at Bank and in Hand**

Cash at bank and in hand includes cash, deposits held with banks, and other short-term liquid investments with original maturities of three months or less.

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

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

h) Taxation

No tax is payable by the charity by virtue of its charitable status.

i) VAT

The charity is not registered for VAT. Irrecoverable VAT is included within the relevant cost.

2. AVERAGE NUMBER OF EMPLOYEES

The average number of employees for the year was zero (2020: zero).

3. INCOMING RESOURCES

	2021 £	2020 £
Investment Income	54	1,042
Donations	<u>162,211</u>	<u>123,706</u>
	<u>162,265</u>	<u>124,748</u>

4. TOTAL RESOURCES EXPENDED

	2021 £	2020 £
Charitable activities	78,239	375,305
Governance costs (see note 5)	<u>9,723</u>	<u>6,027</u>
	<u>87,962</u>	<u>381,332</u>

5. GOVERNANCE COSTS

	2021 £	2020 £
Indemnity Insurance	870	867
Trustee Expenses	663	-
Legal Fees	6,600	2,400
Trustee Training	-	1,260
Independent Examiner's Fees	<u>1,590</u>	<u>1,500</u>
	<u>9,723</u>	<u>6,027</u>

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

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

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Amounts due to member organisations	15,300	15,000
Accruals	<u>4,172</u>	<u>1,500</u>
	<u>19,472</u>	<u>16,500</u>

7. UNRESTRICTED FUNDS

Currently all funds held by Assistance Dogs (UK) are unrestricted in nature.

8. MEMBERS LIABILITY

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he or she ceases to be a member.

9. PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

None of the trustees were paid any remuneration for their duties as trustees during the year by the charity. Expenses paid to two Trustees for 2021 were £292 (2020: nil).

10. RELATED PARTY TRANSACTIONS

During the year the charity made donations totalling £nil (2020: £360,000) to constituent organisations of which have trustees in common with the charity. At 31 December 2021 the charity owed £15,300 (2020: £15,000) to Hearing Dogs, a constituent organisation to which has trustees in common.

ASSISTANCE DOGS (UK)

England & Wales - Charity number 1119538

Accounts



ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020**

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ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Full name	Assistance Dogs (UK)
Trustees	Nicola Martin Sandra Fraser Peter Gorbing Michele Jennings Claire Guest Rita Howson Timothy Stafford
Charity number	1119538
Company number	6031536
Principal office	The Grange Wycombe Road Saunderton Princes Risborough Buckinghamshire HP27 9NS
Accountants	Charlotte Toemaes BSc FCA Ellacotts LLP Countrywide House 23 West Bar Banbury Oxfordshire OX16 9SA
Bankers	Barclays Bank Plc

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces.
- policies, systems and procedures to mitigate those risks identified in the annual review.
- the implementation of procedures designed to minimise or manage any potential impact should those risks materialise.

Public benefit

The trustees that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charities Commission's general guidance on public benefit.

Assistance Dogs (UK) is a voluntary coalition of eight assistance dog charities that to promote the freedom, independence and rights of people with assistance dogs across the UK.

Objectives and Activities

Assistance Dogs (UK) is a voluntary coalition of assistance dog organisations that encourages the exchange of ideas and best practice amongst its members, raises awareness amongst the general public and promotes behavioural and legislative changes to ensure the freedom, independence and rights of its clients.

Achievements and Performance

In 2020 the trustees of the charity worked together over a period of months to develop a strategic plan for Assistance Dogs (UK) (ADUK).

In March 2020, the trustees began the process of advertising and recruiting a Development Manager who, once in post, would develop the charity further to ensure it met its charitable aims. Despite the pandemic, a new Development Manager began work in September 2020. In the remaining months of 2020, ADUK finalised and published a five year strategic plan which lays out how the charity will work to achieve its mission and objectives.

ADUK members continue to be active in the CEN TC452 – Assistance Dogs. This technical Committee seeks to create European standards relating to all aspects of training and supporting assistance dog partnerships.

ADUK continued to provide information to a wide range of businesses, agencies and individuals on access rights.

In 2020 ADUK made financial contributions in the form of grants to its members so that they could carry out work on behalf of the charity, specifically work that advances education around access rights of assistance dog users. This work will be achieved through a variety of activities carried out in 2021 and 2022 and reported on by each member.

Future Plans

In 2021 ADUK will welcome organisations (known as candidates) that are working towards accreditation from Assistance Dogs International and International Guide Dog Federation, further expanding its educational reach and expertise.

ADUK's Development Manager will continue working with all the member and candidate organisations and a range of key external stakeholders to raise the charity's profile and effectiveness.

In 2021 ADUK will further develop the range and quality of information on offer through a new website and other education programmes.

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

Income comprises legacies, donations from members of the public and trusts who wish to support the work of the charity.

During 2020 ADUK received a range of legacies which has enable the charity to plan for the next 5 years of operation.

Investments Policy

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments.

Reserves Policy

As it does no active fundraising, it is the policy of ADUK to maintain a level of free reserves sufficient to cover approximately 3 years of core running costs.

COVID-19

During the pandemic, ADUK proved itself to be a useful resource. Members met monthly to discuss the developing situation, sharing new policies, practices and planning around how to support new and prospective assistance dog partnerships.

Recruitment of a Development Manager was delayed by the pandemic, but with the new role was filled in September 2020. No ADUK staff have been furloughed.

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' Responsibilities for the Financial Statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company/Charity and of the net incoming resources for that period.

In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Company/Charity will continue to operate.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity at any time and which enable us as trustees to ensure that the financial statements comply with applicable law. As the trustees, we are also responsible for safeguarding the assets of the charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud.

Under Section 477 of the Companies Act 2006 the Company Accounts are exempted from audit.

Approved by the trustees and signed on their behalf by:

.....
Mr P Gorbing
Trustee

Date:

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ASSISTANCE DOGS (UK)**

Independent Examiner's Report to the Trustees of Assistance Dogs (UK) Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Charlotte Toemaes BSc FCA
Ellacotts LLP
Chartered Accountants and Registered Auditors
Countrywide House
23 West Bar Street
Banbury
OX16 9SA

Date:

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

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

		2020 £	2019 £
	Notes		
Income from:			
Donations and legacies		123,706	221,754
Investment income		1,042	1,544
Total Income	3	<u>124,748</u>	<u>223,298</u>
Expenditure on:			
Charitable activities	4	381,332	9,366
Total Resources Expended		<u>381,332</u>	<u>9,366</u>
Net income and movement in funds		(256,584)	213,932
Funds brought forward at 1 January 2020		<u>728,403</u>	<u>514,471</u>
Funds carried forward at 31 December 2020		<u>471,819</u>	<u>728,403</u>

All activities are continuing.

The notes on pages 10 to 12 form part of these accounts

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 DECEMBER 2020

		2020 £	2019 £
	Notes		
Current assets			
Cash at bank and in hand		<u>488,319</u>	<u>729,903</u>
		<u>488,319</u>	<u>729,903</u>
Creditors: Amount falling due within one year	6	(16,500)	(1,500)
Net Current Assets		<u>471,819</u>	<u>728,403</u>
Total assets less current liabilities		<u>471,819</u>	<u>728,403</u>
Funds			
Unrestricted funds	7	471,819	728,403
Total Funds		<u>471,819</u>	<u>728,403</u>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

The members have not required the company to obtain an audit for the year in question in accordance with section 476;

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors on

and signed on their behalf by:

.....
Mr P Gorbing
Trustee

Company Registration No. 6031536

ASSISTANCE DOGS (UK)
(A COMPANY LIMITED BY GUARANTEE)

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

1. ACCOUNTING POLICIES

a) Charity Information

The Charity is a Company limited by guarantee, and is a registered Charity. Each member's liability would be limited to an amount not exceeding £1 in the event of the Charity winding up.

b) Accounting Convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

c) Going Concern

At the time of approving the accounts. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As a result the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

d) Fund Accounting

Unrestricted funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

e) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. No amounts are included in the financial statements for services donated by volunteers.

f) Expenditure

All expenditure is accounted for on an accruals basis and includes irrecoverable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Governance costs are for the running of the charity itself as an organisation.

g) Cash at Bank and in Hand

Cash at bank and in hand includes cash, deposits held with banks, and other short-term liquid investments with original maturities of three months or less.

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

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

h) Taxation

No tax is payable by the charity by virtue of its charitable status.

i) VAT

The charity is not registered for VAT. Irrecoverable VAT is included within the relevant cost.

2. AVERAGE NUMBER OF EMPLOYEES

The average number of employees for the year was 0 (2019: 0).

3. INCOMING RESOURCES

	2020 £	2019 £
Investment Income	1,042	1,544
Legacies	116,227	212,118
Donations	<u>7,479</u>	<u>9,636</u>
	<u>124,748</u>	<u>223,298</u>

4. TOTAL RESOURCES EXPENDED

	2020 £	2019 £
Raising awareness	302	4,676
Donations to member organisations	360,000	-
Development manager costs	15,000	-
Governance costs (see note 5)	<u>6,030</u>	<u>4,690</u>
	<u>381,332</u>	<u>9,366</u>

5. GOVERNANCE COSTS

	2020 £	2019 £
Indemnity Insurance	870	512
Trustee Expenses	-	1,658
Legal Fees	2,400	-
Trustee Training	1,260	1,020
Independent Examiner's Fees	<u>1,500</u>	<u>1,500</u>
	<u>6,030</u>	<u>4,690</u>

ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

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

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Amounts due to member organisations	15,000	
Accruals	<u>1,500</u>	<u>1,500</u>
	<u>16,500</u>	<u>1,500</u>

7. UNRESTRICTED FUNDS

Currently all funds held by Assistance Dogs (UK) are unrestricted in nature.

8. MEMBERS LIABILITY

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he or she ceases to be a member.

9. PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

None of the trustees were paid any remuneration for their duties as trustees during the year by the charity. There were no expense reimbursements paid to trustees in 2020 (2019: £1,567).

10. RELATED PARTY TRANSACTIONS

During the year the charity made donations totalling £360,000 (2019: £Nil) to constituent organisations of which have trustees in common with the charity. At 31 December 2020 the charity owed £15,000 (2019: £Nil) to Hearing Dogs, a constituent organisation to which has trustees in common.