



**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**

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

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

# **ASSISTANCE DOGS (UK)**

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

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### **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)**

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

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### **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)**

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

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### **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)**

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**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		
<b>Income from:</b>			
Donations and legacies		123,706	221,754
Investment income		1,042	1,544
<b>Total Income</b>	3	<u>124,748</u>	<u>223,298</u>
<b>Expenditure on:</b>			
Charitable activities	4	381,332	9,366
<b>Total Resources Expended</b>		<u>381,332</u>	<u>9,366</u>
<b>Net income and movement in funds</b>		<b>(256,584)</b>	<b>213,932</b>
Funds brought forward at 1 January 2020		<u>728,403</u>	<u>514,471</u>
<b>Funds carried forward at 31 December 2020</b>		<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		
<b>Current assets</b>			
Cash at bank and in hand		<u>488,319</u>	<u>729,903</u>
		<b><u>488,319</u></b>	<b><u>729,903</u></b>
<b>Creditors:</b> Amount falling due within one year	6	(16,500)	(1,500)
<b>Net Current Assets</b>		<b><u>471,819</u></b>	<b><u>728,403</u></b>
<b>Total assets less current liabilities</b>		<b><u>471,819</u></b>	<b><u>728,403</u></b>
<b>Funds</b>			
Unrestricted funds	7	471,819	728,403
<b>Total Funds</b>		<b><u>471,819</u></b>	<b><u>728,403</u></b>

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**

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

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**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>
	<b><u>124,748</u></b>	<b><u>223,298</u></b>

**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>
	<b><u>381,332</u></b>	<b><u>9,366</u></b>

**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>
	<b><u>6,030</u></b>	<b><u>4,690</u></b>

# ASSISTANCE DOGS (UK)

(A COMPANY LIMITED BY GUARANTEE)

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

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### 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>
	<b><u>16,500</u></b>	<b><u>1,500</u></b>

### 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.