

Registered Number: 04190624
Charity number: 1088281

Support Dogs Limited
(A company limited by guarantee)

Annual Report and Unaudited
Financial Statements
31 December 2015

Support Dogs Limited

Annual report and financial statements for the year ended 31 December 2015

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Support Dogs Limited

Reference and Administrative Details of the Charity, its Trustees and Advisors for the year ended 31 December 2015

Trustees	Barry Brackner – Chairman Janel Fone BSc PhD, Treasurer Peggy Newton BA May PhD D.C.Psych Antonia Brown-Griffin (resigned 8 th November 2015) Kym Stretton (resigned 8 th November 2015) Amy Goodson (appointed 10 th September 2015) Katie Reed (appointed 10 th September 2015) Keith Williams (appointed 14 th April 2016)
Company Secretary	Antonia Brown-Griffin (resigned 8 th November 2015)
Registered Office	21, Jessop Riverside, Brightside Lane, Sheffield, S9 2RX Telephone: 0114 261 7800 E-mail: info@supportdogs.org.uk Website: www.supportdogs.org.uk
Company Registered Number	04190624
Charity Registered Number	1088281
Chief Executive Officer	Rita Howson
Independent Examiner	Melanie Viner gvt Limited Ellin House, 42 Kingfield Road, Sheffield, S11 9AS
Bankers	Lloyds Bank Plc, Church Street, Sheffield S1 1HP

Memberships

Support Dogs Limited is a founder member of Assistance Dogs UK, a member of Assistance Dogs Europe and Assistance Dogs International. Support Dogs Limited is a subscribing member of National Council of Voluntary Organisations, Epilepsy Action, Fundraising Standards Board, The Coalition of Small Charities, Sheffield Chamber of Commerce and Industry and East Midlands Chamber of Commerce.

Support Dogs Limited

Chairman's Report

As Chair of Support Dogs I am very proud to present our annual report which demonstrates our continued success in training specialist assistance dogs and providing ongoing support to those affected by autism, epilepsy and physical disability.

I am pleased to report another successful year of development for Support Dogs, we have successfully maintained progress in all areas. Revenue has increased significantly over the past 12 months, thanks to the new and existing relationships developed over the past 12 month with various charitable trusts and corporate organisations and the inspiring dedication and generosity of our supporters and volunteers who work tirelessly for us.

When reviewing the Charity's activities and devising the future programme of the Charity for the year, the trustees confirm they have referred to the Charity Commission's general guidance on public benefit and complied with their duty under Section 4 of the Charities Act 2006.

In 2015, Support Dogs provided support and training for over 70 individuals and families across England, Wales and Scotland. We worked with over 90 different dogs; a range of breeds and from a wide range of backgrounds including rescue centres and those donated to the charity as unwanted pets. The charity continued to develop its use of volunteers; a recruitment drive for foster carers was particularly successful. All of our departments utilised volunteers with fundraising branches being nurtured. Both the administration team and training team utilised the volunteers in a variety of roles. The charity currently has over 80 volunteers in regular contact with the organisation, again we are truly grateful for all the time and dedication they give to Support Dogs and the wider community.

The board of trustees was enhanced this year by the addition of two new trustees: Amy Goodson, who comes with a financial background and Katie Reed an associate at legal firm Walker Morris. I completed my first year as chair of the charity after Kym Stretton left the board to concentrate on the training of her next support dog. Kym dedicated 10 years as a trustee, providing vital stability and support to the organisation. My sincere thanks also goes to Tony Brown-Griffin who also left the board of trustees after serving 10 year as Secretary. Both Kym and Tony gave so much of their time, dedication and drive to Support Dogs and we are all very grateful for this.

The huge demand for our services and our current limited ability to meet it continues to be the main concern of our board. Last year we received over 1,500 enquiries and as awareness of the impact of our work increases, the demand for our services will surely continue to grow.

Work continued to develop a new clearer strategic direction for the charity, so to increase its capacity to reach many more of those who need its services. This included strengthening and expanding the size of our training department and identifying how to use our existing staff and resources more effectively, but also to begin to explore new opportunities to move to a larger premises to increase our ability to train more partnerships and help more people each year. In addition to this we remain focused on strengthening our fundraising team, volunteer team and training team in the forthcoming year all of which will ensure we are able to increase the number of partnerships.

Support Dogs Limited

Chairman's Report (continued)

We continue to differentiate from other ADUK charities by training both pet and rescue dogs to become assistance dogs and we remain the only charity in the UK to train seizure alert dogs, something, we as a team, are immensely proud of. We remain dedicated to increasing independence and the quality of life for people with various medical conditions.

Barry Brackner
Chairman

Date: 28 JUN 2016

Support Dogs Limited

Trustees' Report For the year ended 31 December 2015

The Trustees (who are also directors of the charity for the purpose of the Companies Act) present their annual report together with the financial statements of Support Dogs Limited (the charity) for the year ended 31 December 2015. The Trustees confirm that the Annual report and financial statements of the charity company are in compliance with the current statutory requirements, the requirements of the charity's governing document and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Structure, governance and management

Constitution

Support Dogs was founded in 1992 and registered as a charity in 1993. The organisation became a charitable company limited by guarantee, incorporated on 30 March 2001 and re-registered as a charity on 30 August 2001. The Members of the company are the trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

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

The company is a charity and exists to:

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

Method of appointment or election of Trustees

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

Organisational structure and decision making

Support Dogs is governed by a Board of trustees accordingly the Memorandum and Articles of Association which were last amended on 21 July 2001. Support Dogs Limited operates under the abbreviated name Support Dogs. Support Dogs has been a registered charity since 1993 and is registered charity no 1088281. It is managed by a Board of Trustees. The Annual General Meeting (AGM) of the charity is held in June each year. Trustees retire and are elected at the AGM under the terms of the company's Articles of Association.

Members of the Board

The names of the members of the Board of trustees who served during the year ended 31 December 2015, who are directors of the company and trustees of the charity, are shown on page 1. Members of the Board are elected by the Members of Support Dogs at the Annual General Meeting or elected by the Board to fill a vacancy as it arises from time to time. Recruitment take place with clear terms of reference, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charity. Prior to appointment, prospective Members of the Board receive an induction pack and briefing which is designed to provide them with an understanding of the roles and responsibilities they will be required to fulfil. Two new trustees were elected in September 2015. On appointment, all new Board Members have personalised induction programmes. These are designed

Support Dogs Limited

Trustees' Report For the year ended 31 December 2015 (continued)

to cover the main operational framework of the charity, the current financial position and future plans and objectives. At the same time the new trustees are also encouraged to spend time in our training centre and meet out staff and volunteers. Members of the Board may receive reasonable out of pocket expenses for travel to meetings (see note 17) but do not receive any remuneration. In February, June, September and November, conference calls are held between these meetings as the need arises.

Profile of Board Members

Barry Brackner - Chairman

Barry is Marketing and Commercial Director for CVS, the largest Plc veterinary group in Europe, a role which involves him in developing and delivering marketing strategies for the organisation and its member practices and honing its commercial operations. He also sits on the Executive board of CVS. Barry brings to Support Dogs extensive experience working at a senior level in a variety of operational, business development, training and commercial roles. He also has extensive contacts throughout the veterinary sector and has worked with a number of charities.

Peggy Newton

Peggy Newton is a psychologist who has recently retired as a lecturer from the University of Sheffield. She worked in the Institute of General Practice and Primary Care, doing research on the NHS. She breeds Golden Retrievers and has donated three puppies to Support Dogs.

Janel Fone

Janel Fone has a lifelong passion for dogs and a background in dog nutrition, vet care and the human companion animal bond, having worked for Mars Petcare for 17 years, leading the development of Pedigree and Veterinary Diets. She also has good charity experience having been CEO of Cheshire Wildlife Trust for 4 years and now being Director of Marketing and Development for The Wildlife Trusts. Janel's main hobby is training dogs for obedience and she has made one of her dogs up to Obedience Champion. She is a championship obedience judge and judged the Young Kennel Club Obedience at Crufts 2015. Janel brings her love of dogs, interest in the human companion animal bond and charity experience to her role as trustee.

Amy Goodson

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

Katie Reed

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

Support Dogs Limited

Trustees' Report For the year ended 31 December 2015 (continued)

Related party relationships

Assistance Dogs UK is the umbrella organisation working to improve access for people with assistance dogs; it represents seven charities: Support Dogs, Guide Dogs, Hearing Dogs for Deaf People, Dogs for Good, Dog Aid, Medical Detection Dogs and Canine Partners.

Objectives and Activities

Activities for achieving objectives

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

There are currently three training programmes:

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

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

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

Public Benefit Statement

The Trustees confirm they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. We have referred to the Charity Commission guidance on public benefit in reviewing our activities and objectives, and in planning future activities. We have reviewed our reporting to ensure our activities clearly indicate public benefit through achievement of our aims.

Volunteers

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

Achievements and performance

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Achievements

Through 2015 Support Dogs provided training and support for 101 families and individuals affected by autism, epilepsy and disability. This included those going through the initial stages of the application process, to supporting those working partnerships and those who are now preparing for the retirement of their existing support dog. Support Dogs provides 24 hours a day care and support, 365 days a year for all our support dog partnerships.

In 2015, for the first time in 3 years we were able to reopen our application processes to accept new potential clients on to our waiting lists for our Autism and Disability Assistance programmes. Last year we received 1,554 requests for help from individuals and families in need of our charity's services. We limit our list to those who have been accepted on to one of our training programmes and waiting for training to begin, so that no one is waiting on there for longer than two years. As new partnership complete their training and space becomes available on our waiting lists of accepted clients, those who have requested help are contacted and invited to an information day.

Our specially trained dogs allow our clients to gain a far greater degree of independence and an improved quality of life for themselves, which can mean the world to them. In some cases they are able to go out with just the assistance of their dog for the first time in many years. The 24/7 care service we provide for all our existing clients includes training and assessments to ensure the continuing high level of quality and effectiveness of the support they receive from their Support Dog. This also ensures the health and wellbeing of the support dog is closely monitored.

We were thrilled to build further connections with rescue dog organisations over the past year including Dogs Trust and Battersea Dogs Home. Unusually for an assistance dog charity we don't have our own breeding centre and our dogs come to us as unwanted pets, from rescue centres or purchased from the Guide Dogs breeding centre, as they have dogs better matched to the skills needed as an autism, epilepsy or disability assistance dog.

In 2015 we completed the training for a pilot child disability assistance dog partnership. Partly funded by Children In Need, this is an adaption from our existing adult programme. For this we are training an existing pet dog to become a disability assistance dog for a 10 year old child with Cerebral Palsy.

In late 2015 we introduced two new posts to further strengthen our training department; with the appointment of a Training and Development Coordinator to provide greater support to our dog trainers and foster carers. We also began the recruitment of an Assistant Training Manager to provide further vital support to the department and to also provide maternity cover to the current Training Manager. These appointments have been made with a view not just to increase the number of partnerships our charity can train each year, but also improve the quality of care and education we give to existing partnerships.

Ultimately the limited physical space at our current training centre is now our greatest barrier to increasing the number of people we can help each year and identifying an appropriate site is a key priority for the charity.

Fundraising activities/income generation

The charity is committed to its policy of making no charge to clients for its services and proactively seeks funding from a wide range of sources. 2015 proved to be the charity's most successful year to date for fundraising, with income from funds generated through charitable trusts, events, corporate support and individual donors all increasing. The charity was named as "charity of the year" by a number of organisations including CVS Vets Ltd, Sheffield Chamber of Commerce and The Yorkshire Post. Long term relationships also continued with a number of wonderful organisations including Burns Pet Nutrition, Irwin Mitchell and Sheffield Mutual.

Income from legacies continue to be a vital source of funding for the charity. Approximately 1 in every 4 support dogs have been trained thanks to money left to the charity by donors in their will.

The media profile of the charity continued to develop over the 2015. We were the beneficiary of the Yorkshire Post's Christmas Appeal and as result they had significant coverage of the charity throughout the winter. The charity appeared in various articles in national media through the year, but an article about the charity's autism programme published in The Times newspaper shortly before Christmas resulted in a significant increase in donations and enquiries to the charity.

Financial review

Principal risks and uncertainties

The trustees have actively reviewed the major operational and business risks that the charity faces and confirm that systems have been established to mitigate any significant risk. By firstly achieving and then maintaining the charity's reserves at the level set out below, the charity will have sufficient resources to deal with any adverse financial situations.

Reserves policy

It is the policy of the charity to maintain free reserves, which are unrestricted funds excluding fixed assets and the loan against the property, at a level which equates to approximately nine months of unrestricted expenditure. This provides sufficient funds to cover direct charitable expenditure, support costs and administration. At present the free reserves, which amount to £466,953 represent about ten months of expenditure. The trustees are considering ways in which additional unrestricted funds will be raised.

Results

Income for the year, amounted to £707,722 (2014: £445,126). Expenditure on charitable activities fundraising, and governance totalled £491,921 (2014: £413,277). Net incoming resources for the year amounted to £215,801 (2014: £31,849). Unrestricted funds incurred a surplus for the year of £172,808 (2014: £48,683). Total funds as at 31 December 2015 are £522,845 (2014: £307,044).

Material investments policy

Having taken advice in the past and considered investment options, the trustees consider the present multi fund unit trust to be the most appropriate investment to generate reinvested income and capital growth, alongside specialist charity deposit and higher interest bank deposit accounts for free reserves.

Plans for the future

Future developments

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

Trustees' responsibilities statement

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

Company Law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistency;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Support Dogs Limited

Trustees' Report For the year ended 31 December 2015 (continued)

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website, Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A or the Companies Act 2006.

This report was approved by the Trustees on - 7 JUL 2016 and signed on their behalf by:

Keith Williams
Trustee

Support Dogs Limited

Independent Examiner's report for the year ended 31 December 2015

Independent Examiner's Report to the Trustees of Support Dogs Limited

I report on the accounts of the charity for the year ended 31 December 2015 which are set out on pages 12 to 22.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Melanie Viner FCA
gvt limited
Chartered Accountants
Ellin House
42 Kingfield Road
Sheffield
S11 9AS

Date: - 7 JUL 2016

Support Dogs Limited

Statement of Financial Activities (Incorporating Income and expenditure account) for the year ended 31 December 2015

	Notes	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
Income from:					
Donations and legacies	2	468,915	80,480	549,378	304,433
Charitable activities	3	134,916	-	134,916	123,797
Other trading activities	4	23,360	-	23,360	16,893
Investments	5	68	-	68	3
Total income		<u>627,242</u>	<u>80,480</u>	<u>707,722</u>	<u>445,126</u>
Expenditure on:					
Raising funds	6	154,359	772	155,131	132,081
Charitable activities	7	285,502	36,715	323,217	278,747
Other trading activities	4	13,573	-	13,573	2,449
Total resources expended		<u>454,434</u>	<u>37,487</u>	<u>491,921</u>	<u>413,277</u>
Net income for the year		172,808	42,993	215,801	31,849
Total funds at 1 January 2015		294,145	12,899	307,044	275,195
Total funds at 31 December 2015		<u>466,953</u> =====	<u>55,892</u> =====	<u>522,845</u> =====	<u>307,044</u> =====

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The Statement of Financial Activities complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 14 to 22 form part of these financial statements.

Support Dogs Limited**Balance sheet at 31 December 2015****Company Number: 04190624**

	Note	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	11	292,509		303,860	
Current assets					
Stocks		7,279		3,606	
Debtors	12	114,511		20,807	
Cash at bank and in hand		304,506		184,859	
		<u>426,296</u>		<u>209,272</u>	
Creditors: amounts falling due within one year	13	(26,711)		(23,606)	
Net current assets			399,585		185,666
Total assets less current liabilities			<u>692,094</u>		<u>489,526</u>
Creditors: amounts falling due after more than one year	14		(169,249)		(182,482)
Net Assets			<u>522,845</u>		<u>307,044</u>
			=====		=====
Charity Funds					
Restricted Funds	15	55,892		12,899	
Unrestricted Funds	15	466,953		294,145	
Total Funds			<u>522,845</u>		<u>307,044</u>
			=====		=====

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 December 2015 and of its net incoming resources for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the special provisions relation to companies subject to the small companies' regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved and authorised for issue by the Board and were signed on its behalf on - 7 JUL 2016

Keith Williams
Trustee

The notes on pages 14 to 22 form part of these financial statements.

1 Accounting Policies

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 for Smaller Entities published in July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Company status

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the 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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income from donations and grants is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty, Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Legacies are included when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

All other income is included in the Statement of Financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

1 Accounting Policies (continued)

Expenditure

Expenditure costs are included in the financial statements on an accruals basis inclusive of irrecoverable VAT and have been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Charitable costs are split between direct and support costs based on the use of resources. Governance costs comprise costs for the running of the charity itself as an organisation.

Tangible fixed Assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2015	2015	2015	2014
		£	£	£	£
	Donations	132,853	31,435	164,288	52,140
	Legacies	182,205	-	182,205	156,663
	Grants	20,000	-	20,000	5,925
	Trusts	133,840	49,045	182,885	89,705
		<u>468,898</u>	<u>80,480</u>	<u>549,378</u>	<u>304,433</u>
		=====	=====	=====	=====

Support Dogs Limited

Notes forming part of the financial statements for the year ended 31 December 2015 (continued)

3 Income from charitable activities

	2015 £	2014 £
Income from fundraising activities	133,689	122,133
Other income	1,227	1,664
	<u>134,916</u>	<u>123,797</u>
	=====	=====

4 Other trading activities

Fundraising trading income		
Fundraising income	23,360	16,893
Fundraising trading expenses		
Goods for resale	13,573	2,449
Net income from trading activities	<u>9,787</u>	<u>14,444</u>
	=====	=====

5 Investment income

Interest receivable on bank deposits	68	3
	=====	=====

Support Dogs Limited

Notes forming part of the financial statements for the year ended 31 December 2015 (continued)

6	Expenditure on raising funds	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
	Wages and salaries	68,210	-	68,210	63,992
	Event costs	18,561	700	19,261	15,716
	Printing	4,539	-	4,539	2,997
	Advertising and website	763	-	763	6,048
	Brochures	2,602	-	2,602	-
	Consultancy	31,234	-	31,234	15,576
	Networking events	492	-	492	785
	Sundries	905	72	977	985
	Support costs (Note 8)	27,053	-	27,053	25,982
		<u>154,359</u> =====	<u>772</u> =====	<u>155,131</u> =====	<u>132,081</u> =====
7	Expenditure on charitable activities				
	Wages and salaries	130,900	24,838	155,738	128,498
	Training equipment and dog supplies	1,728	7,264	8,992	8,367
	Client expenses (including accommodation)	2,415	1,922	4,337	2,137
	Vet Bills	-	2,509	2,509	3,346
	Motor and travelling expenses	17,957	165	18,122	17,182
	Volunteer expenses	512	-	512	958
	Rates	2,310	-	2,310	2,245
	Light and heat	4,894	-	4,894	4,522
	Insurance	6,972	-	6,972	7,968
	Repairs and renewals	13,888	-	13,888	13,585
	Printing, postage and stationery	9,137	17	9,154	6,055
	Telephone and internet	7,043	-	7,043	5,213
	Sundries	2,142	-	2,142	772
	Meeting costs	544	-	544	49
	Bank charges	115	-	115	80
	Depreciation of leasehold building	7,264	-	7,264	7,264
	Depreciation of fixtures, fittings and equipment	4,256	-	4,256	3,763
	Depreciation of motor vehicles	505	-	505	505
	Profit/Loss on disposal of assets	-	-	-	(236)
	Interest payable on bank loans	9,162	-	9,162	8,712
	Governance costs	10,652	-	10,652	5,798
	Direct charitable activities expenditure	<u>232,396</u>	<u>36,715</u>	<u>269,111</u>	<u>226,783</u>
	Support costs (Note 8)	<u>54,106</u>	<u>-</u>	<u>54,106</u>	<u>51,964</u>
	Total charitable activities expenditure	<u>286,502</u> =====	<u>36,715</u> =====	<u>323,217</u> =====	<u>278,747</u> =====

Support Dogs Limited

Notes forming part of the financial statements for the year ended 31 December 2015 (continued)

8 Allocation of support costs

The charity allocates its support costs as shown in the table below. The support costs are allocated on the basis of use of resources.

	Charitable activities £	Raising funds £	2015 Total £	2015 Total £
Wages and salaries	54,106 =====	27,053 =====	81,159 =====	77,946 =====

9 Net income for the year

This is stated after charging:

	2015 £	2014 £
Independent Examiners' fees	4,915	3,480
Depreciation of tangible fixed assets - owned by the charity	12,025 =====	11,532 =====

10 Staff costs

Wages and salaries	287,218	253,479
Social security	17,889	16,957
Total	305,107 =====	270,436 =====

Average employees

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

	2015 No.	2014 No.
Training staff	9	8
Management and support	8	8
	17 =====	16 =====

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

Support Dogs Limited

Notes forming part of the financial statements for the year ended 31 December 2015 (continued)

11	Tangible fixed assets	Long-term Leasehold Property	Motor Vehicles	Fixtures And Fittings	Total
	Cost	£	£	£	£
	At 1 January 2015	363,246	9,389	42,941	415,576
	Additions	-	-	674	674
	Disposals	-	-	-	-
	At 31 December 2015	<u>363,246</u>	<u>9,389</u>	<u>43,615</u>	<u>416,250</u>
	Depreciation				
	At 1 January 2015	70,272	7,369	34,075	111,716
	Charge for the year	7,264	505	4,256	12,025
	On disposals	-	-	-	-
	At 31 December 2015	<u>77,536</u>	<u>7,874</u>	<u>38,331</u>	<u>123,741</u>
	Net Book Value				
	At 31 December 2015	<u>285,710</u>	<u>1,515</u>	<u>5,284</u>	<u>292,509</u>
	At 31 December 2014	<u>292,973</u>	<u>2,020</u>	<u>8,866</u>	<u>303,860</u>
12	Debtors			2015	2014
				£	£
	Due within one year				
	Prepayments and accrued income			14,371	20,807
	Tax recoverable			3,564	-
	Other debtors			96,576	-
				<u>114,511</u>	<u>20,807</u>
				=====	=====
13	Creditors: amounts falling due within one year				
	Bank loans and overdrafts			13,233	12,553
	Trade creditors			4,533	2,700
	Other taxation and social security			5,145	5,130
	Other creditors			-	93
	Accruals and deferred income			3,800	3,130
				<u>26,711</u>	<u>23,606</u>
				=====	=====

Bank loans and overdrafts are secured - see note 14

Support Dogs Limited

Notes forming part of the financial statements for the year ended 31 December 2015 (continued)

14	Creditors: amounts falling due after more than one year	2015 £	2014 £
	Bank loans	169,249 =====	182,482 =====
	Included within the above are amounts falling due as follows:		
	Amounts payable by instalments falling due after 5 years	116,319 =====	129,552 =====

The bank loan is secured by a fixed charge over the charity's leasehold land and buildings.

15	Statement of funds	Brought Forward £	Incoming Resources £	Resources Expended £	Carried Forward £
	<u>Unrestricted funds</u>				
	General funds	294,145	627,242	(454,434)	467,223
	<u>Restricted funds</u>				
	Seizure Response for Children fund	10,412	-	(-)	10,412
	Seizure Alert fund	-	15,522	(15,522)	-
	Autism Assistance fund	-	5,680	(5,680)	-
	Disability Assistance fund	-	2,000	(2,000)	-
	Disability assistance for children fund	25	-	(25)	-
	Specific Area funds	300	4,308	(2,350)	2,258
	Dog Specific funds	2,000	46,200	(9,009)	39,191
	Kirkby Foundation	162	-	(162)	-
	Equipment fund	-	4,534	(1,814)	2,720
	Foster carers fund	-	1,536	(225)	1,311
	Showcase fund	-	700	(700)	-
		12,899	80,480	(37,487)	55,892
	Total of funds	307,044 =====	707,722 =====	(491,921) =====	522,845 =====

Seizure Response for Children fund

The funds for supporting the training and provision of seizure alert dogs for children.

Seizure Alert fund

The seizure alert fund is for supporting the training and provision of seizure alert dogs.

Autism Assistance fund

The autism assistance fund is for the training and provision of Autism Assistance dogs.

15 Statement of funds (continued)

Disability Assistance fund

The disability assistance fund is for the training and provision of Disability Assistance dogs.

Disability Assistance for Children fund

The disability assistance fund for children is for the training and provision of disability assistance dogs to children.

Specific Area funds

The specific area funds are for the training and provision of support dogs in specific geographical areas.

Dog Specific funds

The dog specific fund is for the provision of either specific support dogs or support dogs to specific identified individuals.

Kirkby Foundation fund

The fund is for a new database system.

Equipment funds

These are funds in respect of the provision of equipment for use by the charity.

Foster carers fund

This is a fund in respect of meeting the costs relating to those who care for the dogs in training.

Showcase fund

This fund relates to the costs in respect of the Showcase event held each year.

16 Analysis of net assets between funds

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
Tangible fixed assets	292,509	-	292,509	303,860
Current assets	370,404	55,892	426,296	209,272
Creditors due in less than one year	(26,711)	-	(26,711)	(23,606)
Creditors due in more than one year	(169,249)	-	(169,249)	(182,482)
	<u>466,953</u> =====	<u>55,892</u> =====	<u>522,845</u> =====	<u>307,044</u> =====

Support Dogs Limited

Notes forming part of the financial statements for the year ended 31 December 2015 (continued)

17 Operating lease commitments

At 31 December 2015 the charity had annual commitments under non-cancellable operating leases as follows:

Expiry date:	2015 £	2014 £
Less than 1 year	-	3,428
Between 2 and 5 years	13,035	6,110
	=====	=====

18 Trustees' expenses and remuneration

Expenses reimbursed	577	1,082
	=====	=====
Number of trustees reimbursed	2	3
	=====	=====

The trustees neither received nor waived any emoluments during the year.

19 Related party transactions

There are no related party transactions to disclose relating to either the current or comparative period.