

Registered number: 04190624
Charity number: 1088281

SUPPORT DOGS LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

SUPPORT DOGS LIMITED
(A company limited by guarantee)

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SUPPORT DOGS LIMITED
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2019

Trustees

Barry Brackner, Chairman
Janel Fone BSc PhD, Vice Chair
Amy Goodson, Director
Katie Reed, Director
Keith Williams, Treasurer
David Hobson, Director
Grainne O'Connor, Director
Mary Broadhead, Director
Alison Marsh, Director

Company registered number

04190624

Charity registered number

1088281

Registered office

21 Jessop Riverside
Brightside Lane
Sheffield
South Yorkshire
S9 2RX

Chief executive officer

Rita Howson

Independent auditors

Shorts
Chartered Accountants
2 Ashgate Road
Chesterfield
Derbyshire
S40 4AA

SUPPORT DOGS LIMITED
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CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019

The chairman presents his statement for the period.

As chair of a small charity, one of the real benefits is that you directly witness the significant impact and tangible positive change that our work makes to those our services help. Seeing how our amazing dogs can truly save and improve lives is what drives our charity's determination to grow and to improve the lives of many more individuals and families affected by autism, epilepsy and disability.

Our annual report is an opportunity to reflect on achievements over the past 12 months, but also to look to the future, at the foundation the charity is laying to be able to provide life saving services for many more people in the future.

In 2019, Support Dogs provided support and training for over 120 individuals and families in the UK. This equates to well over 630,000 hours of life changing support to those affected by autism, epilepsy and disability. However the demand for our work once again vastly outstripped this. We received an astonishing 4,523 requests for support from people desperately in need of a support dog and the services we provide. This number may have been even larger if the charity offices hadn't been affected by the severe floods in winter 2019, reducing our capacity to take phone calls for a number of weeks. So many families are desperate for our vital services.

Over the past year our charity has continued to strengthen our infrastructure to increase the capacity to train more support dogs each year.

In the previous year we had began our ever formal puppy training programme with the charity partnering a number of established, responsible private breeders. In 2019 this programme has flourished with our charity more than doubling the number of puppies accepted on to our training compared with the previous year. We are now looking forward to the first of these puppies completing their training in 2020.

Our unique work with dog rescue centres and searching unwanted pet websites to find dogs with the potential to become life changing support is something we have continued to do and remain hugely proud of. In the previous year we had invested for the first time in a dedicated member of staff responsible for educating and working with rescue centres; and sourcing dogs who perhaps haven't had the easiest starts in life, but still had the temperament to become a support dog. In 2019 our work with organisations such as Dogs Trust and Blue Cross was rightly highlighted in the media as making an incredible difference to not just the dogs' lives but that of the families they went on to assist. We believe that our charity's commitment to sourcing dogs from different backgrounds will put us in the best position, long-term, to increase the number of families we help each year.

A barrier to the continued growth of our charity remains the physical capacity at our training centre. Thanks to a number of donations we received in 2019, from the wills of individuals who cared about our work, we have been able to put aside some restricted funding to specifically use to purchase a property or land that a future much larger training centre could be built on. Such a centre will give us the potential to significantly increase the number of support dogs we train each year. We are now in the process of searching for such a site within the South Yorkshire, North Derbyshire/Nottinghamshire area and continue to welcome help with this.

We hope that such a site will allow us in the future, when funds permit to build a better, more fit for purpose centre with specialist accommodation and facilities for our clients affected by autism, epilepsy and a wide range of physical conditions including MS and Cerebral Palsy.

Our current premises were badly damaged by severe flooding at the end of 2019. While this affected our telephone and online support services, it fortunately did not directly impact on the training of new support dog partnerships.

Support Dogs is a charity that provides all its services entirely free of charge. We rely entirely, 100% on voluntary donations. This means we must remain a hard-working, energetic and innovative charity, ensuring we do not waste our limited resources.

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CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019

Revenue has continued to grow over the past 12 months. Donations kindly left to the charity in wills of supporters have made a significant contribution to this. These legacies will leave a lasting impact of the lives of many families. We are indebted to anyone who chose to support us in this wonderful way.

We have continued to develop charity partnerships with organisations such as Canon Medical Systems, Accenture and Burns Pet Nutrition. We were chosen as a beneficiary of Global Radio's national Make Some Noise appeal – a partnership that will develop further in 2020. Donations from many charitable trusts; including BBC Children in Need, Yorkshire Young Achievers and the The Ostacchini Family Charitable Trust; have also made a significant contribution to our income.

Our charity relies heavily on the support of our incredible volunteers. In 2019, our volunteers donated over 120,000 hours of support to the charity. This is primarily through foster carers and puppy socialisers providing loving homes to our dogs in training, but also volunteers support us in administration, education and fundraising for the charity.

We are truly grateful for all the time and dedication they give to Support Dogs, and the wider community, and look forward to your continued support.

Name Barry Brackner
Chairman

Date 4 August 2020

SUPPORT DOGS LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 January 2019 to 31 December 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

Policies and objectives

The Trustees confirm that 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.

The principal objects of the charity are:

- 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.

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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Volunteers

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

Achievements and performance

Review of activities

Through 2019 Support Dogs provided training and support for 120 families and individuals affected by autism, epilepsy and disability. This included those going through the initial stages of the application process, supporting existing partnerships and supporting those who were preparing for the retirement of their existing support dogs. Support Dogs provides 24-hours-a-day care and support, 365 days a year for all our support dog partnerships, entirely free of charge.

In 2019, we received 4,523 requests for help from individuals and families in need of our charity's services. This is an overwhelming figure and sadly far beyond our current resources and capacity. The need for our charity to grow and expand our services to save and improve the lives of more children and adults across the UK could not be clearer. We are determined and passionate about achieving this.

Our work for children with autism remains our most "in-demand" service. Our new puppy training programme has been established to enable us to expand this programme by increasing the number of dogs coming into training who are suitable for work directly with children. The exceptional impact of this work on children with autism, their siblings, parents and wider family continues to receive significant national media coverage. BBC Children in Need and Global Radio have donated to support this programme in different capacities and this increase in awareness has naturally led to a further increase in the demand for our work.

Our epilepsy seizure programme is globally unique and pioneering. Our support dogs provide a life-saving 100% reliable, up to 55 minutes in advance warning of upcoming epileptic seizures, accurate to the exact minute. We have continued our partnership with Ghent University to better understand exactly what physiological changes the dogs are detecting in their clients. Our new partnership developed in 2019 with Canon Medical Systems is also helping to increase awareness of our service within the health sector.

Our specially trained dogs make a truly exceptional difference to our clients, their independence and the quality of life for themselves and their families. Our disability assistance dogs help clients with conditions including MS, Cerebral Palsy, Fibromyalgia and various forms of arthritis. One of the biggest demands currently facing NHS resources is mental health and this is especially evident in those with long-term medical conditions. Our clients consistently tell us that the benefits they gain to their mental wellbeing are almost equal to the benefits they receive through their support dog to their physical health and independence.

Furthermore, a trained support dog helps to relieve the current lack of provision in health and social care, with the majority of support dogs becoming the main carer. This not only reduces stress on the state, but enables clients' partners to return to work and their children to have the freedom to continue their education or pursue a career that may involve leaving the family home.

In 2019 we calculated that our charity saved at least £19million a year for the NHS and public services. This figure does not, however, include savings to mental health related services. We are currently seeking to develop a relationship with an economic researcher to further establish the financial savings our charity brings to the public purse.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Review of activities (continued)

In 2019 we strengthened our dedicated puppy training programme, first introduced the previous year. In 2019 we were successfully able to double the number of volunteers and puppies accepted onto this programme. This expansion will help significantly in our aim to increase the number of families we help each year.

Support Dogs has traditionally sourced dogs aged between approximately one and three years old from various sources including rescue centres, unwanted pet websites, donations and from other charities. The supply of appropriate dogs through these sources was limited and increasingly restricted the number of successful support dog partnerships the charity could create each year. This puppy programme has partnered our charity with a number of experienced, responsible private breeders, of which several have had experience breeding other assistance dogs.

Our unique work sourcing and training dogs from rescue centres and unwanted pet websites is something we are hugely proud of and passionate about continuing. We see ourselves as champions of the second chance: giving the opportunity to dogs who may have had a more difficult start to reach their true potential of a happy and fulfilling life while also changing the life of their new owner. 2019 was the first full year of our charity having a dedicated member of staff responsible for educating and working with rescue centres and sourcing dogs from them. We have worked with organisations including Dogs Trust, Blue Cross and Battersea as well as smaller local pounds and rescue centres. We believe that our charity's commitment to sourcing dogs from different backgrounds will put us in the best position, long-term, to increase the number of families we help each year.

After our charity received a couple of large donations left in the wills of some wonderful supporters, we were able to begin in earnest the search for a larger site for our training base. The limited physical capacity of our existing centre is the fundamental restriction to our charity's ability to expand and train more support dogs. We are looking for a site in the South Yorkshire, North Derbyshire/ Nottinghamshire area with the capacity to grow and, as funding and resources allow, provide fit for purpose facilities to train and accommodate our clients for our autism, epilepsy and physical disability programmes, as well as, of course, our support dogs. Such a move for the charity would be a real step change in how we operate and the reach and impact of our work.

In November 2019 our charity premises were badly damaged by severe flooding caused by storms that affected the local area. This severely restricted our phone and online support service over the final two months of the year, although fortunately the damage on this occasion did not affect our dogs (who all stay overnight at the loving homes of our amazing volunteers) or their training. Our centre had been very badly damaged by similar storms 12 years earlier and so were relieved that on this occasion it was not quite as serious.

Fundraising activities/income generation

Support Dogs is committed to its policy of providing its services entirely free of charge to those who will benefit from them. However, we rely entirely on voluntary donations and we proactively seek funding from a wide range of sources. One in three support dogs only exist thanks to the wonderful kindness of individuals who have left money to the charity in their wills.

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

The charitable support received from community organisations such as the Freemasons and Rotary groups, and from many businesses across the UK, is equally important to us. In 2019, we received over £30,000 from The Derbyshire Clayshoot at Chatsworth House. Long standing partnerships with wonderful organisations such as Burns Pet Nutrition and Sheffield Mutual were complemented by new ones with organisations such as Canon Medical Systems and Global Radio.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Fundraising activities/income generation (continued)

We are a national charity and are keen to seek help in bringing about far greater understanding and exposure of our innovative and life changing work for those affected by autism, epilepsy and physical disability. In 2019 the charity held receptions in London, Leeds, Manchester and Sheffield to increase the profile of the charity and the significant demand for our work amongst those with autism, epilepsy and disability. Our patrons The Earl & Countess of Scarbrough also supported us by kindly donating the use of their home for a garden party in aid of our work.

The largest portion of our income comes from individuals. We are so grateful to everyone who has made efforts to support us - from those who have stood outside supermarkets, to those who have run marathons or sold homemade cakes to their friends. These people and the wonderful supporters who sponsor our support dogs from £1 a week, make a vital contribution to our work. We are also honoured that several families have chosen to raise funds in memory of a loved one who has sadly passed. We are delighted to be able to offer the opportunity to name a support dog puppy in memory of anyone who does so as this raises the amount it costs the charity to support a puppy over their first year of training.

Financial review

Overview

The charity's income has increased this year from £1,382,929 to £1,840,774. The surplus has increased from £444,118 in 2018 to £865,618 in 2019. Whilst donations and trust income have increased during the year, most of the growth in income and the surplus is due to legacies received or finalised towards the end of the year.

Of the legacies received in 2018, £200,000 was specifically pledged towards the cost of new premises or improving or expanding the charity's premises. The size of other legacies received allowed the trustees to designate a further £250,000 for this purpose last year to which a further £550,000 has been added in 2019.

Principal risks and uncertainties

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

Reserves policy

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

The policy has been set in order to take into account future expansion plans and the fact that the charity has few sources of regular income. The trustees may designate funds to specific purposes and such funds shall be excluded from free reserves for the purpose of the above calculation. Specifically, the trustees may decide from time to time that part of the free reserves be designated to a property reserve for the purposes of funding the costs of new premises for the charity in the future. Such costs may include the costs of purchase, planning, refurbishment, adaptation, development, associated fees, initial running costs and the costs of planning and launching a capital appeal. As noted above, the trustees have designated £800,000 of free reserves for this purpose.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Reserves policy (continued)

As at the year end, free reserves were £815,187 which represents 10 months of 2019 operating costs. The trustees monitor reserves on an ongoing basis.

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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

Constitution

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

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

The principal object of the charity is to:

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

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 which was last revised on 19 August 2016.

Organisational structure and decision making

Support Dogs Limited operates under the abbreviated name Support Dogs. It is managed by a Board of Trustees. The Annual General Meeting (AGM) of the charity is held in 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 2019, who are directors of the company and trustees of the charity, are shown on page 1. Members of the board are elected by the Members of Support Dogs at the Annual General Meeting or elected by the Board to fill a vacancy as it arises from time to time. Recruitment takes place with clear terms of reference, and candidates are sought to provide the Board with a full range of relevant skills relating to the business of the charity.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Organisational structure and decision making (continued)

Prior to appointment, prospective Members of the board receive an induction pack and briefing which is designed to provide them with an understanding of the roles and responsibilities they will be required to fulfil. On appointment, all new Board members have personalised induction programmes. These are designed to cover the main operational framework of the charity, the current financial position and future plans and objectives. At the same time the new trustees are also encouraged to spend time in our training centre and meet out staff and volunteers. Members of the Board may receive reasonable out of pocket expenses for travel to meetings (see note 7) but do not receive any remuneration. Meetings are held on a quarterly basis with conference calls being scheduled on a monthly basis.

Profiles of Board Members

Barry Brackner - Chairman

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

Outside work, Barry enjoys country pursuits, especially walking with his dogs. In addition to his dogs, he has two horses.

Janel Fone

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

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.

Amy Goodson

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

Keith Williams

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

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Organisational structure and decision making (continued)

Grainne O'Connor

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

David Hobson

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

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

Mary Broadhead

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

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

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

Alison Jane Marsh

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

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

Related party relationships

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

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Risk management

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

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

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

Trustees' indemnities

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

Plans for future periods

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 intend to put in place plans to enable us to purchase and adapt a property that would have the scope to allow the charity to expand and better meet the public need for our services. We wish to increase our staff base to further develop our existing programmes and fulfil the increasing demand.

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

Public benefit statement

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

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

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 consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 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 the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

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

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

This report was approved by the Trustees, on 4 August 2020 and signed on their behalf by:

Keith Williams
Trustee

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

OPINION

We have audited the financial statements of Support Dogs Limited (the 'Charity') for the year ended 31 December 2019 set out on pages 16 to 34. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED

OTHER INFORMATION

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

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

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

SUPPORT DOGS LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT DOGS LIMITED

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

USE OF OUR REPORT

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

Howard Freeman BSc FCA (Senior Statutory Auditor)
for and on behalf of
Shorts

Chartered Accountants
Statutory Auditor

2 Ashgate Road
Chesterfield
Derbyshire
S40 4AA
4 August 2020

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

SUPPORT DOGS LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
INCOME FROM:					
Donations and legacies	2	1,475,117	318,649	1,793,766	1,331,427
Investments	4	1,842	-	1,842	395
Other trading activities	3	45,166	-	45,166	51,107
TOTAL INCOME		1,522,125	318,649	1,840,774	1,382,929
EXPENDITURE ON:					
Raising funds	5	343,034	-	343,034	325,110
Charitable activities	6	496,604	135,518	632,122	613,701
TOTAL EXPENDITURE		839,638	135,518	975,156	938,811
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		682,487	183,131	865,618	444,118
NET MOVEMENT IN FUNDS		682,487	183,131	865,618	444,118
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,068,542	240,750	1,309,292	865,174
TOTAL FUNDS CARRIED FORWARD		1,751,029	423,881	2,174,910	1,309,292

An amount totalling £800,000 included within unrestricted funds has been designated towards the purchase of a property. This is explained in more detail within the Trustee's Report and within note 14 to the accounts.

The notes on pages 20 to 34 form part of these financial statements.

SUPPORT DOGS LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 04190624

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	10		275,354		287,345
CURRENT ASSETS					
Stocks		23,315		15,521	
Debtors	11	277,587		255,915	
Cash at bank and in hand		1,759,565		940,071	
			<u>2,060,467</u>		<u>1,211,507</u>
CREDITORS: amounts falling due within one year	12	(48,394)		(61,402)	
NET CURRENT ASSETS			<u>2,012,073</u>		<u>1,150,105</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,287,427</u>		<u>1,437,450</u>
CREDITORS: amounts falling due after more than one year	13		(112,517)		(128,158)
NET ASSETS			<u>2,174,910</u>		<u>1,309,292</u>
CHARITY FUNDS					
Restricted funds	14		423,881		240,750
Unrestricted funds (including Designated funds)	14		1,751,029		1,068,542
TOTAL FUNDS			<u>2,174,910</u>		<u>1,309,292</u>

An amount totalling £800,000 included within unrestricted funds has been designated towards the purchase of a property. This is explained in more detail within the Trustee's Report and within note 14 to the accounts.

SUPPORT DOGS LIMITED
(A company limited by guarantee)

BALANCE SHEET (continued)
AS AT 31 DECEMBER 2019

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

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

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

The financial statements were approved and authorised for issue by the Trustees on 4 August 2020 and signed on their behalf, by:

Keith Williams
Trustee

The notes on pages 20 to 34 form part of these financial statements.

SUPPORT DOGS LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash provided by operating activities	16	<u>839,632</u>	<u>310,932</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		1,842	395
Purchase of tangible fixed assets		<u>(6,944)</u>	<u>(383)</u>
Net cash (used in)/provided by investing activities		<u>(5,102)</u>	<u>12</u>
Cash flows from financing activities:			
Repayments of borrowings		<u>(15,036)</u>	<u>(14,251)</u>
Net cash used in financing activities		<u>(15,036)</u>	<u>(14,251)</u>
Change in cash and cash equivalents in the year		819,494	296,693
Cash and cash equivalents brought forward		<u>940,071</u>	<u>643,378</u>
Cash and cash equivalents carried forward	17	<u><u>1,759,565</u></u>	<u><u>940,071</u></u>

The notes on pages 20 to 34 form part of these financial statements.

SUPPORT DOGS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Support Dogs Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 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.

1.3 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.

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

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

1.4 Going concern

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

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

SUPPORT DOGS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (continued)

1.5 Income

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

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

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

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

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

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

SUPPORT DOGS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (continued)

1.6 Expenditure

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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 and fittings	-	20% straight line

1.8 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

1.9 Stocks

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

SUPPORT DOGS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial instruments

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

1.12 Pensions

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

1.13 Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

Critical areas of judgement:

(i) Recognition of legacy income

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

SUPPORT DOGS LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	265,398	2,012	267,410	249,182
Legacies	709,261	219,380	928,641	545,644
Trusts	232,947	95,457	328,404	337,187
Income from fundraising activities	267,511	1,800	269,311	199,414
	<u>1,475,117</u>	<u>318,649</u>	<u>1,793,766</u>	<u>1,331,427</u>
<i>Total 2018</i>	<u>1,027,942</u>	<u>303,485</u>	<u>1,331,427</u>	

3. Other trading activities

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Other income	3,845	-	3,845	3,082
Fundraising trading income	41,321	-	41,321	48,025
	<u>45,166</u>	<u>-</u>	<u>45,166</u>	<u>51,107</u>
<i>Total 2018</i>	<u>51,107</u>	<u>-</u>	<u>51,107</u>	

4. Investment income

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Investment income	1,842	-	1,842	395
<i>Total 2018</i>	<u>395</u>	<u>-</u>	<u>395</u>	

SUPPORT DOGS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

5. Cost of raising funds

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Wages and salaries	199,158	-	199,158	192,833
Event costs	56,127	-	56,127	47,312
Printing	13,777	-	13,777	8,727
Advertising and website	13,641	-	13,641	20,499
Brochures	2,493	-	2,493	3,503
Consultancy	28,374	-	28,374	29,761
Networking events	1,852	-	1,852	2,478
Sundries	5,908	-	5,908	5,416
Expenditure on fundraising trading	21,704	-	21,704	14,581
	<u>343,034</u>	<u>-</u>	<u>343,034</u>	<u>325,110</u>
<i>Total 2018</i>	<u>317,610</u>	<u>7,500</u>	<u>325,110</u>	

SUPPORT DOGS LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Provision of support dogs				
Wages and salaries	247,285	123,354	370,639	372,140
Training equipment and dog supplies	32,800	81	32,881	22,641
Client expenses (including accommodation)	6,253	197	6,450	6,960
Purchase of dogs	-	-	-	14,835
Vet bills	23,590	297	23,887	7,714
Motor and travel	38,068	-	38,068	41,443
Volunteer expenses	5,140	-	5,140	3,832
Rates	28,998	-	28,998	35,323
Light and heat	10,100	-	10,100	8,507
Insurance	13,773	-	13,773	11,355
Repairs and renewals	31,327	-	31,327	25,348
Printing, postage and stationery	10,659	7	10,666	9,739
Telephone and internet	10,255	-	10,255	9,117
Sundries	8,153	-	8,153	7,803
Meeting costs	2,646	-	2,646	1,313
Bank charges	1,371	-	1,371	588
Interest payable on bank loans	6,679	-	6,679	7,464
Depreciation	7,352	7,649	15,001	15,167
Profit on sale of fixed assets	-	3,934	3,934	507
	<u>484,449</u>	<u>135,519</u>	<u>619,968</u>	<u>601,796</u>
Governance costs				
Auditors/independent examiners costs	8,800	-	8,800	10,211
Amortisation	2,346	-	2,346	1,077
Governance - Trustees meeting costs	1,008	-	1,008	617
	<u>12,154</u>	<u>-</u>	<u>12,154</u>	<u>11,905</u>
Total	<u>496,603</u>	<u>135,519</u>	<u>632,122</u>	<u>613,701</u>
Total 2018	<u>369,523</u>	<u>116,931</u>	<u>486,454</u>	

Included within wages and salaries are admin salaries totalling £128,535 which are considered to be support costs to the charity. Of this amount, £51,414 has been allocated to costs of raising funds and £77,121 has been allocated to direct costs of charitable activities.

SUPPORT DOGS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019	<i>2018</i>
	£	£
Depreciation of tangible fixed assets: - owned by the charity	15,001	<i>15,167</i>

During the current and prior year, no Trustees received any remuneration or benefits in kind.

During the year, two Trustees received reimbursed expenses totalling £170 (2018: £497).

During the year, the charity received donations from the Trustees totalling £2,253 (2018: £2,100).

8. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £6,100 (2018 - £6,000), and payroll and accountancy of £2,700(2018 - £4,211).

SUPPORT DOGS LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

9. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	521,812	520,995
National insurance	38,177	37,683
Pension contributions	9,807	6,295
	<u>569,796</u>	<u>564,973</u>

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

	2019 No.	2018 No.
Training staff	14	15
Management and support	14	15
	<u>28</u>	<u>30</u>

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

10. TANGIBLE FIXED ASSETS

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 January 2019	363,246	14,000	30,861	37,779	445,886
Additions	-	-	-	6,944	6,944
Disposals	-	-	-	(12,060)	(12,060)
At 31 December 2019	<u>363,246</u>	<u>14,000</u>	<u>30,861</u>	<u>32,663</u>	<u>440,770</u>
Depreciation					
At 1 January 2019	99,330	7,469	21,273	30,469	158,541
Charge for the year	7,265	2,800	3,106	1,830	15,001
On disposals	-	-	-	(8,126)	(8,126)
At 31 December 2019	<u>106,595</u>	<u>10,269</u>	<u>24,379</u>	<u>24,173</u>	<u>165,416</u>
Net book value					
At 31 December 2019	<u>256,651</u>	<u>3,731</u>	<u>6,482</u>	<u>8,490</u>	<u>275,354</u>
At 31 December 2018	<u>263,916</u>	<u>6,531</u>	<u>9,588</u>	<u>7,310</u>	<u>287,345</u>

SUPPORT DOGS LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

11. DEBTORS

	2019 £	2018 £
Other debtors	247,507	229,247
Prepayments and accrued income	16,345	16,404
Tax recoverable	13,735	10,264
	277,587	255,915

12. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Bank loans and overdrafts	15,557	14,952
Trade creditors	10,027	25,043
Other taxation and social security	10,884	7,297
Other creditors	2,799	2,819
Accruals and deferred income	9,127	11,291
	48,394	61,402

Included within creditors: amounts falling due within one year are bank loans totalling £15,557 (2018: £14,952) which are secured.

13. CREDITORS: Amounts falling due after more than one year

	2019 £	2018 £
Bank loans	112,517	128,158

Creditors include amounts not wholly repayable within 5 years as follows:

	2019 £	2018 £
Repayable by instalments	41,268	78,635

Included within creditors: amounts falling due after more than one year are bank loans totalling £112,517 (2018: £128,158) which are secured.

SUPPORT DOGS LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

In the prior year, an amount of £250,000 was designated towards the purchase of a property. During the current year, the trustees designated further amounts totalling £550,000 from their unrestricted fund. An amount of £200,000 was also received during 2018 which is restricted to the purchase of a property. The trustees report provides further details about the charity's future plans in this respect.

SUPPORT DOGS LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

14. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2018 £</i>	<i>Income £</i>	<i>Expend're £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2018 £</i>
Property Fund	-	-	-	250,000	250,000
General Funds	<u>786,943</u>	<u>1,079,444</u>	<u>(797,845)</u>	<u>(250,000)</u>	<u>818,542</u>
Restricted funds					
Seizure Response for Children Fund	1,236	-	(1,236)	-	-
Specific Area Fund	39,745	44,050	(66,321)	-	17,474
Dog Specific Fund	8,334	-	(2,000)	-	6,334
Equipment Fund	12,896	7,500	(10,057)	-	10,339
Seizure Alert Fund	6,687	10,635	(17,322)	-	-
Vehicle Fund	9,333	-	(2,800)	-	6,533
Autism Assistance Fund	-	4,700	(4,700)	-	-
Dog Welfare	-	21,600	(21,530)	-	70
Disability Assistance Fund	-	15,000	(15,000)	-	-
Property Fund	-	200,000	-	-	200,000
	<u>78,231</u>	<u>303,485</u>	<u>(140,966)</u>	<u>-</u>	<u>240,750</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2019 £	Income £	Expend're £	Transfers in/out £	Balance at 31 December 2019 £
Designated funds	250,000	-	-	550,000	800,000
General funds	<u>818,542</u>	<u>1,522,125</u>	<u>(839,638)</u>	<u>(550,000)</u>	<u>951,029</u>
	1,068,542	1,522,125	(839,638)	-	1,751,029
Restricted funds	<u>240,750</u>	<u>318,649</u>	<u>(135,518)</u>	<u>-</u>	<u>423,881</u>
	<u>1,309,292</u>	<u>1,840,774</u>	<u>(975,156)</u>	<u>-</u>	<u>2,174,910</u>

SUPPORT DOGS LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
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14. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2018 £</i>	<i>Income £</i>	<i>Expend're £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2018 £</i>
Designated funds	-	-	-	250,000	250,000
General funds	786,943	1,079,444	(797,845)	(250,000)	818,542
	<u>786,943</u>	<u>1,079,444</u>	<u>(797,845)</u>	<u>-</u>	<u>1,068,542</u>
Restricted funds	78,231	303,485	(140,966)	-	240,750
	<u>865,174</u>	<u>1,382,929</u>	<u>(938,811)</u>	<u>-</u>	<u>1,309,292</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	263,917	11,438	275,355
Current assets	1,648,023	412,443	2,060,466
Creditors due within one year	(48,394)	-	(48,394)
Creditors due in more than one year	(112,517)	-	(112,517)
	<u>1,751,029</u>	<u>423,881</u>	<u>2,174,910</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2018 £</i>	<i>Restricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	265,288	22,057	287,345
Current assets	992,814	218,693	1,211,507
Creditors due within one year	(61,402)	-	(61,402)
Creditors due in more than one year	(128,158)	-	(128,158)
	<u>1,068,542</u>	<u>240,750</u>	<u>1,309,293</u>

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NOTES TO THE FINANCIAL STATEMENTS
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16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	865,618	444,118
Adjustment for:		
Depreciation charges	15,001	15,167
Dividends, interest and rents from investments	(1,842)	(395)
Loss on the sale of fixed assets	3,934	507
Increase in stocks	(7,794)	(4,874)
Increase in debtors	(21,672)	(165,568)
(Decrease)/increase in creditors	(13,613)	21,977
Net cash provided by operating activities	839,632	310,932

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019 £	2018 £
Cash in hand	1,759,565	940,071
Total	1,759,565	940,071

18. PENSION COMMITMENTS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £9,807 (2018: £6,295). Contributions totalling £2,778 (2018: £2,558) were payable to the fund at the balance sheet date and are included in creditors.

19. OPERATING LEASE COMMITMENTS

At 31 December 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019 £	2018 £
Amounts payable:		
Within 1 year	59,149	50,978
Between 1 and 5 years	43,873	33,514
Total	103,022	84,492

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20. RELATED PARTY TRANSACTIONS

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