



Annual Report & Financial Statements

for the year ended 31 December 2019

Making life changing differences to people with disabilities through a trained dog

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Company Registration No. 4416149

DOGS FOR GOOD

REPORT OF THE TRUSTEES
for the year ending 31 December 2019

Our Vision

A world in which everyone and every community is able to benefit from the help of a trained dog.

Our Mission

We bring trained dogs and people together to help them overcome specific challenges and enrich and improve the lives of both.

What We Do

We train assistance dogs to help adults and children with disabilities lead more independent lives, at home and in the community.

We train and support activity and therapy dogs and their specialist handlers to work in communities and schools.

We provide training and support to families of children with autism to help them overcome specific challenges through a family dog.

We continually explore new ways that dogs can help people.

Our Values

Quality – in all we do

We are committed to achieving high standards and advancing best practice.

Individual approach

We value and respect each person and each dog as an individual and strive to help them all fulfil their potential and to learn from them. We engage with everyone openly and honestly.

Dog wellbeing

We work to ensure the health and happiness of our dogs. We will never knowingly compromise their welfare.

Innovation

We continually develop new ways dogs can help people, through our curiosity, learning and expertise.

Collaboration

We work together and with others in teams, to advance our collective knowledge, operate more effectively, and thereby help more people.

Every pound counts

We make the most of every pound and every hour of volunteering given to us, by spending wisely, working efficiently and remaining focussed on our mission.

REPORT OF THE TRUSTEES for the year ending 31 December 2019

The trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Trustees are Directors and will be referred to throughout this document as trustees.

Since 1988, Dogs for Good has been making life-changing differences for people with disabilities. Our work began with supporting adults with physical disabilities, thanks to the vision of our founder, Frances Hay. Today, we have supported hundreds of children and adults through the provision of highly trained assistance dogs to give practical independence and so much more. However, demand for our services remains incredibly high, with around 5,000 enquiries a year from people who believe that they, or a family member could benefit from our support. We have recognised that while assistance dogs provide a vital lifeline for many people, we have also developed a broader range of services to help hundreds more individuals and their families to increase their independence, improve confidence and reduce feelings of social isolation. Our services now support people with a wide range of conditions including autism, dementia, learning disabilities and physical disabilities through specially trained dogs and using animal assisted intervention techniques.

In 2019 we supported

- 311 working assistance dog partnerships and teams enabling children and adults with physical disabilities and children with autism and adults with dementia to increase their independence.
- 180 families with a child with autism attended one of our Family Dog workshops.
- We continue to support 1358 families with aftercare through our Family Dog workshops, offering telephone support, online training updates and instructor advice and peer support through our Family Dog members' forum.
- 46 new assistance dog partnerships were created to support children and adults with a physical disability, children with autism and adults with dementia.
- In our Community Dog service our 12 Community Dogs worked with 196 adults and children, helping them to improve their independence, wellbeing and skills. Our service is based on the principles and techniques of Animal Assisted Intervention (AAI), with a specially-trained dog and specialist practitioner working alongside a human services professional (e.g. therapist, teacher, health or social care practitioner). Our dogs and handlers are working with a range of new and long-standing partner organisations, including local authorities, healthcare providers, schools and specialist charities.

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- We have been working in Scotland, Gloucestershire, Hertfordshire and Oxfordshire as part of our Dementia Community Dog programme, which brings AAI and community 'Dog Day' events to people with dementia and their carers.

Making a difference

We would not be able to do our work without the many dedicated volunteers who give of their time so freely. Specifically, we are very grateful to the following:

- 88 Puppy Socialisers and their families who support our puppies during their first 18 months of life.
- 11 families who look after our breeding stock and support our puppies in the first few weeks of life.
- 122 families who offer bed and breakfast to our puppies and dogs in training or provide emergency care if a client cannot look after their dog.
- 10 people regularly drive for us delivering dogs and equipment to other volunteer homes.
- 186 Ambassador Speakers raised more than £18,500 through talking about Dogs for Good to 213 community and philanthropic groups.
- We created two new Supporter Groups in 2019, and between them our groups raised nearly £100,000. Our Banbury and District Supporter Group celebrates its 10 year Anniversary in January 2020 and they have raised more than £245,000 during that time.
- There were 167 collections at supermarkets and shopping centres which raised over £34,000.
- Over 130 people took part in challenge events for us in 2019, taking part in various challenges in the UK and overseas. Our new Charity Golf Day with Sky Sports Presenter Sarah Stirk raised more than £13,000. Plus our first Zip Line event had 18 participants and is being repeated in 2020.

Thanks must also go to the tremendous team of Dogs for Good staff who work incredibly hard to ensure that dogs are trained, clients supported, funds raised and the organisation runs smoothly. Without their passion and great enthusiasm we would not achieve everything we do.

COVID-19

At the time these accounts were prepared and our audit undertaken, the implications of COVID-19 were not fully understood. As the virus has developed we have had to take the difficult decision to shut our centres and ask our staff to work from home.

Our staff contacted all our clients and volunteers to find out what their additional needs might be during the lockdown, what would happen to our dogs if they were ill and how to get dog food to those that were not able to go out themselves. Our staff have worked tirelessly to get ongoing support in place where it is needed.

Some of our work has had to be put on hold. We cannot place new partnerships during the lockdown and we have not been able to carry out our AAI sessions with vulnerable clients.

However, our staff are continuing to support our clients and volunteers through regular calls on the telephone or by video link, helping with any changes in behaviour that our dogs may have. There have even been some virtual AAI sessions to help some of our clients who are finding the lockdown difficult to deal with.

Our fundraising team is working hard to find new ways for people to support us with donations. All our staff are being creative in the way that they are communicating with our stakeholders in order to provide ongoing support to our volunteers, clients and dogs.

Whilst it is too early to say what the long term impact on the charity will be, we do expect some of our dogs will not be able to cope with the lack of socialisation and will not be able to go on to work with us. Financially our donations are likely to suffer due to the economic environment but we are in a position to draw on our reserves to help cover our ongoing costs.

In all areas we are doing our best to ensure that the charity is mitigating risks whilst providing a service to all our stakeholders and will manage our operations accordingly to ensure we are ready to get back to working in our usual way as soon as possible.

The Impact of our work

We work to support people with a range of disabilities and conditions including autism, dementia, learning disabilities and physical disabilities through the help of a trained dog, improving and enhancing the lives of both.

Our assistance dogs support people with physical disabilities and children with autism to provide practical support and enrich daily life, both at home and in the community. Our community dogs work alongside a specialist handler in places such as schools, hospitals and in social care. Over their lifetime, a community dog will help dozens of people to overcome challenges, supporting them to achieve goals such as overcoming anxiety or engaging with physiotherapy, using techniques known as animal assisted intervention.

Our Family Dog service offers training and guidance to parents of children with autism, enabling the whole family to benefit from the unique support a well-trained dog can bring.

Dogs for Good was founded in 1988 by Frances Hay. Disabled herself, Frances realised the huge benefits that her own dogs brought to her life providing her with independence as well as wonderful companionship. Thanks to Frances' vision, for over 30 years we have been training assistance dogs to support hundreds of disabled people and their families.

Increasingly, society is recognising the true power of dogs to change our lives. While technology is helping to improve the lives of many people with disabilities through practical support, it can leave us at a greater risk of feelings of social isolation and lack of companionship. We strongly believe that by creating mutually beneficial partnerships between people and dogs, we can bring huge benefits to people most at risk from feeling lonely or at risk of losing their independence. Well-trained dogs enrich our lives, helping to improve our physical health and mental health - they help us to take more exercise and give us a reason to go out. Research has shown that time spent with a dog can help to reduce raised blood pressure and decrease levels of stress hormones helping to reduce the risk of associated health problems. Dogs are a great connector – they help us to meet new people and start new conversations and most of all they give us incredible companionship – a friend to share our problems with.

For many of the people we work with, interaction with a dog and all the benefits it brings simply would feel impossible without our support and yet, the positive experience of spending time with a dog is life-transforming.

The Future

Highlights for 2020

- Growing all our services to ensure we can help to reach the people most in need of our support.
- As we celebrate 10 years of our Family Dog service we will increase our commitment to supporting families with a child on the autistic spectrum by running more workshops and helping more families.
- Recognising the important contribution our volunteers do to support our work; we will roll-out a full induction programme to support new volunteers and continued learning opportunities for established volunteers.
- Our Digital Transformation project, Sirius, will be implemented during 2020, enabling us to increase efficiencies in our day to day work and give better support to our clients, volunteers and staff.
- We will develop an online library, Good Advice, as a place to share our experience, training tips, dog advice and understanding of the human-dog bond to dog owners and people considering getting a pet dog.
- We will hold two Power of Dogs events, celebrating the positive impact that dogs bring to our lives.

Making an impact

Supporting adults and children with physical disabilities

Allison and Luna



“I used to spend days indoors in my pyjamas. Now I’m planning days outdoors with Luna!”

Following an accident at work, Allison was left with spinal damage that left her facing early retirement at the age of just 40.

“My disabilities meant that everyday things like getting dressed, grocery shopping and doing the laundry really took it out of me in terms of ‘available’ energy and I was exhausted. I had very little energy left to go out and do the things I loved doing; being out in nature, socialising etc. As a result, I became very insular; sometimes not going out for a week or so and spending more and more time in my pyjamas. I’d quite often spend the afternoon in bed.”

After meeting someone with an assistance dog, Allison decided to apply to Dogs for Good. Fast forward a few months and Allison found herself getting very excited in preparation for a visit from a four-legged life changer! Accompanied by a Dogs for Good Instructor, beautiful yellow Labrador, Luna, trotted into her potential new home, curled up on a footstool beside Allison and settled down for a snooze.

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Within a few weeks, Luna was making another journey to Allison's home – and this time she was staying for good. The partnership has flourished right from the get-go: *"I remember waking up on the first new day we had together,"* says Allison. *"I laid there looking at her and thinking of what the future had in store for us both."*

Because Luna helps Allison with so many day to day tasks, Allison's now got the energy to do more. *"She's extended my day,"* says Allison. *"We go out every day and I've met so many new friends."*

Luna is also a very clever girl. Allison explains that quite without prompting, one day Luna picked up some dirty clothes and gently dropped them into the laundry basket. *"She's done the same with the post, too, so I wouldn't be surprised if one day, she joins in with me when I'm playing the piano!"* laughs Allison.

Most of all though, Luna brightens Allison's mood. *"She makes me laugh every day,"* says Allison. *"She's brought my confidence out of its hiding place and from spending days indoors in my pyjamas, I'm now planning days out for the pair of us."*

Supporting children with physical disabilities

Milli with assistance dog Emma



"While Milli is a bubbly, happy and confident child within the known environment of her family and close friends, she used to be quite different outside of that sphere. It's almost like Emma's turned a light on for Milli and given her the confidence to shine as brightly out in the wider world as she does at home."

Steve, Milli's Dad.

Autism assistance dogs

“With Cyril walking beside him, the outside world now doesn’t seem so terrifying to Ben. ”

For Jo and Neale, their son’s diagnosis of autism was life-changing. *“As a mum, my world came crashing down,”* says Jo. *“Our plans for Ben’s future; a job, marriage and a family just melted away. And the problems just seemed to magnify as he grew older.”*

Ben struggled to cope with the sights, sounds and smells of the outside world. Crowds of people in a shop or on the streets were very frightening and waiting in a queue was absolutely impossible. His anxiety about the terror that lay behind the front door meant he would simply refuse to leave home. *“We felt imprisoned in our own home,”* Jo continues. *“The transition from leaving the house to getting in the car, never mind going out somewhere, was enough to trigger a meltdown.”*

A friend of Jo’s mentioned Dogs for Good and that the charity trained specialist autism assistance dogs. *“I just knew a dog could help Ben and also that it’d help us, too – we’d be able to go out together again. All I could think was ‘this is really going to change our lives’”.*

Jo’s application was successful and she commenced training at Dogs for Good’s Banbury centre and once complete, she took their amazing autism assistance dog, Cyril home. Ben came home from school to find that Cyril had arrived. *“It was unbelievable,”* says Jo. *“Cyril just followed Ben straight into the playroom and lay down beside him. He just seemed to know instinctively he was there to help Ben. They bonded immediately and now it’s as if we’ve never been without him. Cyril is absolutely the right dog for Ben – they’re perfect together.”*



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With Cyril walking beside him, the outside world now doesn't seem so terrifying to Ben. Attached to Cyril's special 'dual lead' harness when they're out and about Ben feels secure and protected. Cyril is trained to sit down if Ben shows any signs of distress which could lead to 'bolting' behaviour and when Cyril sits, Ben knows that he's stopped and this in turn stops him from running off.

The relief is massive for Jo and Neale, to sum up, Jo says *"Having Cyril has made the most tremendous difference – he's completed our family and given us back our lives – we can go out now and enjoy time together. It's so lovely to see how excited Ben and Cyril are when they see each other at the end of the school day – they're a real partnership."*

Family Dog – Enabling families to find the perfect match

Learnings from our autism assistance dog service showed us how pet dogs can help children with autism too. Our Family Dog workshops provide parents with the advice and long-term support needed for choosing and training a dog to benefit the whole family, and so far we've helped 1,300 families.



We asked parents to share the best thing about their pet dogs and what they've brought to their families. Here's just some of the answers they shared ...

"Our dog Maddy is always there to comfort me" – Mark

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“Woody has brought light and laughter into a foggy, testing time” – Syrah

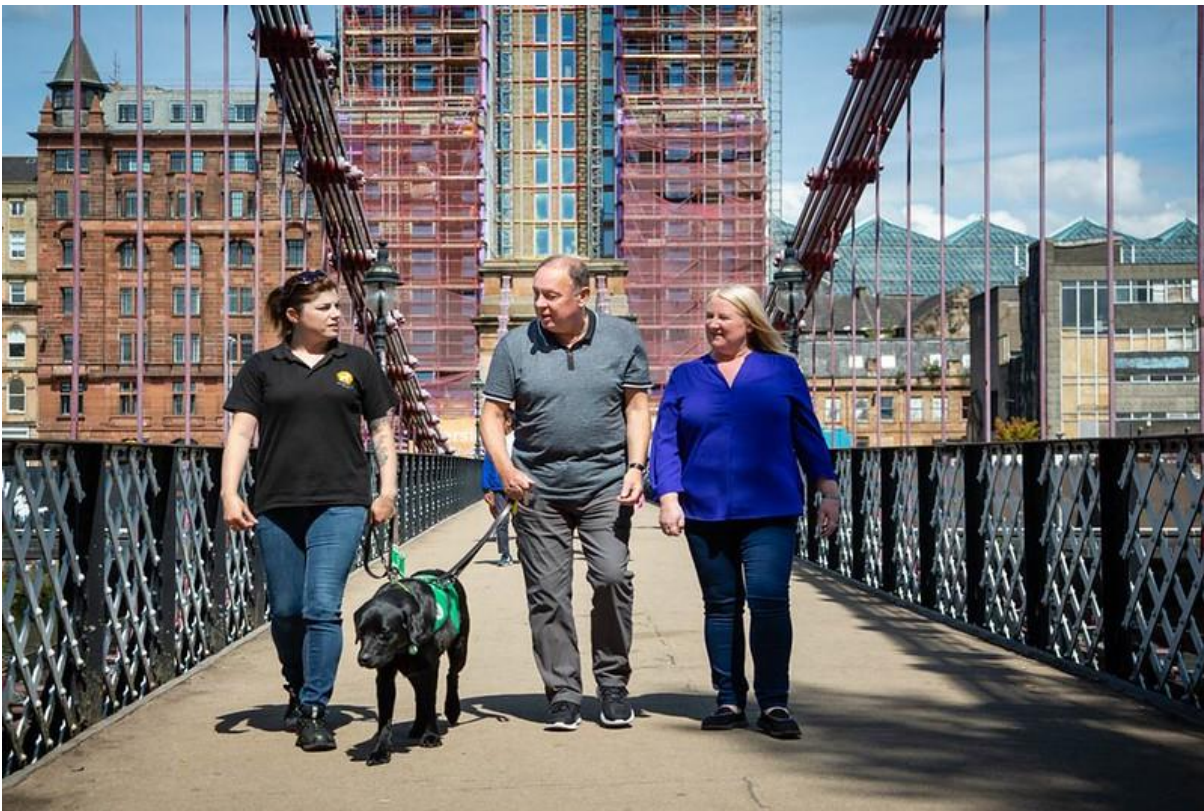
“Love our girl Pepsi so much – she brings joy to our family – my daughter’s confidence has increased since we got her and she has saved my mental health too – we do agility together” – Leisa

“Amore our wonderful Bergamasco is so intuitive and knows when someone needs a hug” – Jill

“Funny, loyal, loving Oakley, who helps our whole family by making us laugh when times are dark” – Jo

Community Dog

We’re exploring new ways to help people with dementia in England and Scotland. This is part of a wider Scotland-based Dementia Dog project (a collaboration with Alzheimer Scotland) using funding from the Big Lottery.



Intervention visits for Early-Moderate Stage Dementia

The Forest of Dean Dementia Action Alliance has teamed up with dementia community dog Georgie and her handler, Julia. They provide goal-focused regular therapy visits for people in the early to moderate stages of dementia.

Georgie and Julia will visit each week for 6 weeks to help the person achieve specific goals. People will set goals to increase independence, physical activity and emotional wellbeing. Because the intervention focuses on specific goals, Georgie and Julia enable people to have a better quality of life in the community.

How dementia community dogs can increase independence

Julia and Georgie are working with a lady who lives alone. After she lost her driving licence due to living with dementia, she was worried about becoming socially isolated. Her goal was to increase her independence and her social network. Julia says: "After just three sessions she has started using the bus independently and has attended a reading group. She's also attended our Dog Days event which she enjoyed. She's really happy that she has a new sense of independence."

Georgie is a great motivator for people. Julia explains: "Georgie is a very gentle and calm dog that loves being around people. She bonds quickly with people she works with and has a very natural way in which she makes them feel important and safe."

Financial Review

There was a decrease in fundraising income of 7.5% to £3,709,942 in 2019. Our expenditure increased by 9% to £3,580,907 (£3,285,310 in 2018). There was a net positive movement in funds of £209,740 in 2019 (inflow £736,112 in 2018).

Investments

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments. During the year the trustees place £1,000,000 on investment through Close Brothers, at the end of December the return on investment was 3.4%. The trustees having regard to the liquidity requirements of running the charity have also kept available funds in a variable interest bearing call account. The current interest rate is 0.45%

Reserves Policy

It is the policy of the charity to hold reserves in its unrestricted funds that have not yet been committed or designated for any particular purpose. The trustees have set aside these reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The trustees set the level of these reserves after undertaking a thorough assessment of the charity's needs.

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Dogs for Good is committed to long term support for its partnerships. For our clients, this means for the period of their need and will often include successor dogs. For our dogs, this means from puppyhood through the rest of their lives. Given the variable and unpredictable nature of our income, particularly legacies, the trustees believe that free reserves should stand between 6 to 9 months of the gross predicted annual revenue expenditure, thereby ensuring we meet our commitments to clients. When the long term level of reserves begins to exceed 9 months it is the policy of the trustees to invest the excess in further charitable activity.

As at 31 December 2019, the amount of reserves in the charity's unrestricted funds were £5,006,793 of which £3,803,029 were free reserves. Free reserves are reserves which do not include restricted funds or funds tied up in Freehold property. This represents 12 months the same as 2018, based on projected gross revenue expenditure for the forthcoming year. Mindful that reserves are slightly higher than anticipated, the trustees are looking at opportunities to invest in the development of services, as well as underpin our ongoing commitment to clients. The Trustees have taken the opportunity to designate £120,000 in 2019 to aid digital/communication and IT development enabling work efficiency. However, given the economic and political uncertainties facing the country, trustees are proceeding with care.

Fundraising

We receive funding from individuals, trusts and community groups. There are too many to list here but of note and special thanks for large levels of support in 2019:

- Masonic Charitable Foundation
- Postcode Community Trust
- The Ostacchini Family Charitable Trust

We are grateful for fantastic corporate support through our Puppy Partners scheme, volunteering and fundraising. Particular thanks go to the following companies for their ongoing support:

- Pets at Home
- Barking Mad Ltd
- Close Brothers Finance
- CEVA Animal Health
- Credit Agricole

Legacies

We have received many wonderful legacies from people who have kindly remembered the charity in their Will. These gifts have come in all shapes and sizes and all have made a huge difference to what we have been able to achieve and to the number of people we have been able to help.

Structure, Governance and Management

Legal Status and Objectives

Dogs for Good is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The liability of the trustees, as members, is limited to £1. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

Appointment of Trustees and Induction

When trustee vacancies occur, nominations for new trustees are received from a range of the charity's stakeholders and are considered by the whole trustee body against the specific requirements that have been identified for the vacancy. They are invited to attend a trustees meeting before formally accepting the position and are also invited and encouraged to visit and take part in various aspects of the charity's work to gain a fuller understanding of the issues involved. On appointment, new trustees receive relevant information on both their role as a trustee and on the charity and take part in face-to-face induction sessions with staff.

Under the terms of the Memorandum of Association of Dogs for Good, one member of the board of trustees must be a disabled person having the use of an assistance dog belonging to the charity.

Organisation

The board of trustees oversees the work of the charity and meets four times a year. The Chief Executive is responsible for the day to day operations of the charity with delegated powers, sufficient for the purpose, approved by trustees. An executive committee, headed by the Chief Executive and comprising of the Director of Training and Development, Director of Finance and Director of Marketing, meets monthly to provide a regular review of the strategic plan, the external environment and the services the charity provides.

Related parties and co-operation with other organisations

One of the trustees received remuneration from their work with the charity under a commercial contract. Any connection between a trustee or senior manager with a third party contractor must be disclosed to the full board of trustees. Details of the commercial contract were approved by the trustees.

Pay policy for senior staff

The board of trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration for their role as a trustee during the year.

The pay of senior staff is reviewed annually and where appropriate, increased in line with any cost of living payments given to all staff. The trustees benchmark the pay of senior managers against pay levels in other charities of similar size and complexity.

Risk management

The trustees have a risk management strategy which comprises:

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

Attention has also been focused on non-financial risks arising from reputation, fire, health and safety and the welfare and health of our dogs. These risks are managed by having robust policies and procedures in place as well as ensuring that staff training includes awareness of risks and what to do to highlight any issues.

Public benefit

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

Dogs for Good is a life transforming charity, offering practical support and increased independence through partnerships between people living with disability and specially trained dogs. The charity also offers practical advice and support through its Family Dog service to families with a child affected by autism who wish to acquire or already have a family pet dog.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Dogs for Good for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure for that period. In preparing the 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 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Ellacotts LLP have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act it is proposed that they be re-appointed auditors for the ensuing year.

By order of the board of trustees



John Farrell
5 May 2020

Opinion

We have audited the financial statements of Dogs for Good (the 'charitable company') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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's members, as a body and the charitable company's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

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 2018, 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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 Auditor's 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 UK, including the FRC'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:

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- 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

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- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; 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 set out on pages 13 and 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 auditor's 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 auditor's report.



Charlotte Tomemaes BSc FCA (Senior Statutory Auditor)

For and on behalf of Ellacotts LLP,

Chartered Accountants & Statutory Auditor

Countrywide House

23 West Bar, Banbury

Oxfordshire, OX16 9SA

Date: 5 May 2020

DOGS FOR GOOD

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Income					
Donations and legacies	1	2,756,089	953,853	3,709,942	4,012,649
Charitable activities	2	800	-	800	975
Other trading activities	3	12,337	-	12,337	15,118
Investment income	4	24,547	-	24,547	10,011
Total incoming resources		2,793,773	953,853	3,747,626	4,038,753
Expenditure					
Costs of raising funds	5	875,782	-	875,782	879,092
Charitable activities	6	1,734,852	970,273	2,705,125	2,406,218
Total resources expended	9	2,610,634	970,273	3,580,907	3,285,310
Net gains/(losses) on investments	13	50,169	-	50,169	(17,331)
Investment Management Fees		(7,148)	-	(7,148)	-
Net income and net movement in funds for the year		226,160	(16,420)	209,740	736,112
Reconciliation of funds:					
Funds at start of year		4,780,633	608,628	5,389,261	4,653,149
Total funds at end of year	19	5,006,793	592,208	5,599,001	5,389,261

There were no recognised gains or losses other than the surplus for the financial year. All income and expenditure derives from continuing activities.

DOGS FOR GOOD


BALANCE SHEET as at 31 December 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	12	1,566,917	1,623,995
Investments	13	1,191,488	136,567
		2,758,405	1,760,562
Current assets			
Stock	14	29,271	29,682
Debtors	15	320,544	405,470
Cash at bank and in hand		2,736,700	3,375,745
		3,086,515	3,810,897
Creditors: amounts falling due within one year	16	(245,919)	(181,387)
Net current assets		2,840,596	3,629,510
Total assets less current liabilities		5,599,001	5,390,072
Creditors: amounts falling due in more than one year	17	-	(811)
Net assets	20	5,599,001	5,389,261
Restricted funds	18	592,208	608,628
Unrestricted funds	19	5,006,793	4,780,633
		5,599,001	5,389,261

Company registration number 4416149

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees and authorised for issue on 5th May 2020.



John Farrell
Chairman

The accompanying accounting policies and notes form an integral part of these financial statements.

DOGS FOR GOOD

CASH FLOW STATEMENT as at 31 December 2019

	Note	2019 £	2018 £
Net cash inflow from operating activities	a	386,835	797,339
Capital expenditure			
Purchase of tangible fixed assets		(13,169)	(112,430)
Purchase of fixed asset investments		(1,011,901)	(2,869)
Financing			
Finance lease payments		(13,144)	(13,144)
(Decrease)/increase in cash		(651,379)	668,896
a. Reconciliation of changes in resources to net cash inflow from operating activities			
Net incoming resources for the year		209,740	736,112
Depreciation and write-off of fixed assets		70,247	68,356
Unrealised investment gain		(50,169)	17,331
Investment Management Fees		7,148	-
Decrease in debtors		84,926	11,888
Increase/(decrease) in creditors		64,532	(28,656)
Decrease/(increase) in stock		411	(7,692)
Net cash inflow from operating activities		386,835	797,339
b. Reconciliation of net cash flow to movement in net debt (note c)			
(Decrease)/increase in cash		(639,045)	668,896
Finance lease payments		13,058	13,144
Change in net debt		(625,987)	682,040
Net cash at 1 January 2019	c	3,362,687	2,680,647
		2,736,700	3,362,687

c. Analysis of changes in net debt	At 1 January 2019	Cash flows	Other changes	At 31 December 2019
	£	£	£	£
Cash at bank and in hand	3,375,745	(639,045)	-	2,736,700
Debt due within one year	(12,247)	12,247	-	-
Debt due after one year	(811)	811	-	-
	3,362,687	(625,987)	-	2,736,700

PRINCIPAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006, the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The charity 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 note(s).

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

GOING CONCERN

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections and have taken account of pressures on donation and investment income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Donations, legacies and gifts

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement. They are included when the charity is advised by the personal representative of an estate that receipt of probate and the legacy receivable can be measured reliably.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Material legacies which have been notified but not recognised as incoming resources in the SOFA are disclosed in a separate note to the accounts with an estimate of the amount receivable (note 1).

Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- assets received for resale are recognised, where practicable, when receivable or otherwise when sold.
- gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

Donations under deed of covenant and gift aid together with the associated income tax recoveries are credited as income when donations are received.

Investment income

Investment income, including associated income tax recoveries, is recognised when receivable.

RESOURCES EXPENDED

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds
- expenditure on charitable activities includes the costs of training, health and welfare of dogs and managing the client process before and after allocation of a dog.
- other expenditure represents those items not falling into any other heading.

DOGS FOR GOOD

PRINCIPAL ACCOUNTING POLICIES

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

IRRECOVERABLE VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

FUND ACCOUNTING

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

CAPITALISATION OF TANGIBLE FIXED ASSETS

Tangible fixed assets are included at cost. Tangible fixed assets costing below £1,000 in value are not capitalised. Impairment reviews are carried out if there is reasonable evidence to suggest that an impairment of fixed asset value has occurred.

DEPRECIATION

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use other than freehold land over their expected useful lives. The rates and periods generally applicable are:

Freehold Buildings	50 years straight line
Motor Vehicles	25% straight line
Equipment	15% reducing balance, 5, 7 and 10 years straight line
Computer Equipment	3 years straight line

INVESTMENTS

Assets held for investment purposes are valued at market value at the balance sheet date. There are no restrictions on the charity's power to invest. Net gains and losses arising on revaluations and disposals during the year are included in the statements of financial activities.

PRINCIPAL ACCOUNTING POLICIES

STOCK

Stocks are stated at the lower of cost and net realisable value. It represents the purchase cost of merchandise for resale, and the value of dog food.

LIABILITIES

Liabilities are recognised when there is a legal and constructive obligation committing the charity to the expenditure.

CONTRIBUTIONS TO PENSION FUNDS

Defined contribution schemes

The pension costs charged in the year represent the amount of the contributions payable to the schemes in respect of the accounting period.

LEASED ASSETS

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the SOFA so as to produce a consistent periodic rate of charge on the net obligation outstanding at each period.

All other leases are regarded as operating leases and the payments made for them are charged to the statement of financial activities on a straight line basis over the lease term.

TAXATION

The activities of the charity fall within the exemptions conferred by FA2010 Schedule 6 para 1 (1). Consequently, no corporation tax is provided for in the financial statements.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2019

1 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds Other £	Capital £	Total 2019 £	Total 2018 £
Donations & Gifts	920,135	953,853	-	1,873,988	2,041,089
Legacies	1,835,954	-	-	1,835,954	1,971,560
Total Voluntary Income	2,756,089	953,853		3,709,942	4,012,649

The income from donations and legacies was £3,709,942 (2018: £4,012,649) of which £2,756,089 was unrestricted (2018: £2,989,811) and £953,853 restricted (2018: £1,022,838)

	2019 £	2018 £
Legacies		
The following material legacies have been recognised as income in the year:		
L Soreck	69,748	-
Ms J Warner	299,112	-
Ms M Marshall	33,176	-
Ms G A Petzan	70,000	-
Ms M Stoddart Hunter	108,987	-
M Sharp	31,215	-
D Luke	40,000	-
Ms B Page	32,248	-
Ms B Slater	30,000	-
Ms M I Summers	103,357	-
Ms S Gilbody	23,475	-
Ms S Deighton	75,000	-
L Thorne	49,780	-
Ms N Groves	58,000	-
Ms J A Benton	59,119	-
Ms J Neale	185,169	-
Ms R Booth	55,000	-
Ms S M Chesterton	100,953	-
R Roberts	93,536	-
Ms S Preedy	62,548	20,000
Dr A Edney	-	34,250
Ms A Carter	-	47,851
Ms A Gledhill	-	35,000
Ms B Hadwen	-	420,000
Ms C Dodge	39,057	120,000
Ms C Rodocanachi	-	22,416
Ms E J Fallen	-	40,088
G J Tilston	-	33,727
Ms M Forster	-	30,000

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

Legacies (continued)

	2019 £	2018 £
Ms M Sutton	-	31,997
Ms N Hunt	-	35,996
Ms P Garrad	-	146,791
Ms P Samworth	-	38,750
Ms P Coppinger	-	125,201
Ms S Wills	-	30,964
Ms V Laver	-	171,000
Ms V Bloor	-	23,000
Ms B Norman	-	29,678
Ms P Litchfield	-	120,000
P J Fitt	-	76,000
R Cole	-	70,000
Other legacies received	216,474	268,851
	1,835,954	1,971,560

All legacies are classified as unrestricted.

There are some legacies of which the charity has been notified at 31 December 2019 for which the amounts cannot be fully ascertained. The financial statements include payments received on account but not any estimated for the future amounts receivable. There is estimated to be in excess of £54,000 of residuary legacies due at the year end.

2 CHARITABLE ACTIVITIES

	2019 £	2018 £
Qualification Fees	800	975
	800	975

All Qualification Fees are classified as unrestricted.

3 OTHER TRADING ACTIVITIES

	2019 £	2018 £
Income from ancillary trading	12,337	15,118
Cost of merchandise	(3,543)	(8,767)
	8,794	6,351

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

4 INVESTMENT INCOME

	2019 £	2018 £
Bank deposits	12,646	7,142
Share dividends	11,901	2,869
	24,547	10,011

All investments are held in the United Kingdom
All Investment income is classified as unrestricted.

5 COSTS OF RAISING FUNDS

	2019 £	2018 £
Staff salaries and pensions	571,896	535,492
Other fundraising expenses:		
Donor recruitment, retention and communication	89,097	96,809
Digital	32,021	78,521
Shows and events	30,208	19,565
Travel	4,652	4,622
Administrative expenses	55,016	49,465
Support costs (note 8)	89,349	85,851
Cost of merchandise	3,543	8,767
	875,782	879,092

All fundraising expenditure is unrestricted.

6 CHARITABLE ACTIVITIES

	Direct Costs £	Indirect Costs £	2019 £	2018 £
Provision of services:				
Assistance Dogs	1,494,644	269,836	1,764,480	1,608,924
Family Dog	288,590	53,967	342,557	304,842
Community Dog	506,759	91,329	598,088	492,452
	2,289,993	415,132	2,705,125	2,406,218

Expenditure on charitable activities was £2,705,125 (2018: £2,406,218) of which £970,273 was restricted (2018: £1,047,052).

Governance costs are included in charitable activities.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

Comparative note 6

	Direct Costs £	Indirect Costs £	2018 £
Provision of services:			
Assistance Dogs	1,389,634	219,290	1,608,924
Family Dog	264,117	40,725	304,842
Community Dog	439,196	53,256	492,452
	<u>2,092,947</u>	<u>313,271</u>	<u>2,406,218</u>

7 GOVERNANCE COSTS

	Unrestricted £	Total 2019 £	Total 2018 £
Staff salaries and pensions	<u>86,557</u>	<u>86,557</u>	84,008
Establishment expenses	4,333	4,333	4,333
Office expenses	1,132	1,132	1,249
Travel and subsistence	4,514	4,514	2,571
Professional Fees:			
Accountancy and audit	8,811	8,811	8,350
	<u>105,347</u>	<u>105,347</u>	<u>100,511</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2019

8 ALLOCATION OF SUPPORT COSTS AND OVERHEADS

The breakdown of support costs and how these were allocated is shown in the table below. Support costs are allocated on a basis consistent with the use of the resources. E.g. staff costs by the time spent and other costs by their usage.

	Costs of generating voluntary income £	Charitable activities: Training £	Governance costs £	Total 2019 £
Accountancy & audit	-	-	8,811	8,811
Staff costs	58,609	113,410	86,557	258,576
Establishment costs	8,150	10,613	4,333	23,096
Office expenses	15,820	22,685	1,132	39,637
Travel & subsistence	3,258	4,887	4,514	12,659
Depreciation	3,512	4,917	-	8,429
Total	89,349	156,512	105,347	351,208

Note 5

Note 7

Comparative note 8

	Costs of generating voluntary income £	Charitable activities: Training £	Governance costs £	Total 2018 £
Accountancy & audit	-	-	8,350	8,350
Staff costs	56,467	109,165	84,008	249,640
Establishment costs	7,387	10,772	4,333	22,492
Office expenses	15,638	20,752	1,249	37,639
Travel & subsistence	2,941	4,413	2,571	9,925
Depreciation	3,418	4,785	-	8,203
Total	85,851	149,887	100,511	336,249

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

9 TOTAL RESOURCES EXPENDED

	2019 £	2018 £
Total resources expended include:		
Auditors' remuneration		
Audit services	6,950	6,950
Depreciation and amortisation:		
Tangible fixed assets	70,247	68,356
Pensions costs	127,382	114,032
Operating lease rentals:		
Hire of motor vehicles	115,292	87,833
Other equipment	23,448	21,586
Land and property	14,453	14,453

10 EMPLOYEES

Staff costs during the year were as follows:

	2019 £	2018 £
Wages and salaries	1,862,835	1,792,061
Social security costs	162,988	161,455
Pension costs	127,382	114,032
	2,153,205	2,067,548
Other costs	39,108	32,715
	2,192,313	2,100,263

The key management personnel of the charity comprise the trustees, the Chief Executive, Director of Finance, Director of Training and Development and Director of Marketing. The total employee benefits of the key management personnel of the charity were £274,478 (2018: £266,474).

The average number of full time equivalent employees, analysed by category, during the year was:

	2019 Number	2018 Number
Charitable activities	51	50
Fundraising	15	15
Governance	3	3
	69	68

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2019

10 EMPLOYEES (continued)

During the course of the year 1 employee (2018 – no employees) received remuneration in the range £70,000 - £80,000, and 2 employees (2018 – 1 employee) received remuneration in the range £60,000 - £70,000.

11 PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

One trustee – Ross Tiffin - received remuneration in the year directly from the charity of £17,250 for work directly under a commercial contract (2018: £18,000).

The expense reimbursements paid to 1 trustee in 2019 were £1,204.50 (2018: £1,782.35)

12 TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures Fittings and Equipment £	2019 Total £
Cost			
At 1 January 2019	2,053,945	316,165	2,370,110
Additions	-	13,169	13,169
At 31 December 2019	<u>2,053,945</u>	<u>329,334</u>	<u>2,383,279</u>
Depreciation			
At 1 January 2019	472,043	274,072	746,115
Provided in the year	41,084	29,163	70,247
At 31 December 2019	<u>513,127</u>	<u>303,235</u>	<u>816,362</u>
Net Book Value at 31 December 2019	<u>1,540,818</u>	<u>26,099</u>	<u>1,566,917</u>
Net book value at 31 December 2018	<u>1,581,902</u>	<u>42,093</u>	<u>1,623,995</u>

All tangible fixed assets were used for charitable purposes.

The net book value of the tangible fixed assets includes £0 (2018: £13,679) in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £13,679 (2018: £13,679) for the year.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2019

13 INVESTMENTS

	2019 £	2018 £
An analysis of investments is as follows:		
COIF Charity Funds	17,631	14,491
Charities Aid Foundation	142,735	122,076
Fixed Interest	183,393	-
UK Equities	219,263	-
Overseas Equities	402,119	-
Property	62,580	-
Alternatives	50,959	-
Multi Asset	29,521	-
Cash	83,287	-
Total listed investments	<u>1,191,488</u>	<u>136,567</u>

Listed Investments

	2019 £	2018 £
An analysis of the movement in the market value of investments is as follows:		
Valuation at 1 January 2019	136,567	151,029
Additions	1,011,900	2,869
Fees	(7,148)	-
Unrealised gain/(loss) on revaluation	50,169	(17,331)
Valuation as at 31 December 2019	<u>1,191,488</u>	<u>136,567</u>

If the investments had not been re-valued they would have been included on the historical costs basis at the following amounts:

	Close Brothers £	COIF Charity Fund £	Charities Aid Foundation £	Total £
Cost				
At 1 January 2019		4,100	78,578	82,678
Additions	1,008,119	-	3,781	1,011,900
At 31 December 2019	<u>1,008,119</u>	<u>4,100</u>	<u>82,359</u>	<u>1,094,578</u>

14 STOCK

	2019 £	2018 £
Stock	<u>29,271</u>	<u>29,682</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2019

15 DEBTORS

	2019	2018
	£	£
Prepayments	120,434	108,773
Accrued income	184,860	259,273
Other debtors	15,250	37,424
	320,544	405,470

Accrued income includes £156,084 of legacy income (2018: £227,141)

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Net obligations under hire purchase contracts	-	12,247
Other creditors	110,949	96,475
Accruals	92,186	30,940
Other taxation and social security	42,784	41,725
	245,919	181,387

17 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2019	2018
	£	£
Net obligations under hire purchase contracts	-	811

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

18 RESTRICTED FUNDS

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2019	267,143	44,091	297,394	-	-	608,628
Donations received during the year	-	254,578	-	262,912	436,363	953,853
Expenditure	(5,684)	(257,053)	(8,261)	(262,912)	(436,363)	(970,273)
At 31 December 2019	261,459	41,616	289,133	-	-	592,208

COMPARATIVE

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2018	272,827	51,393	305,655	-	2,967	632,842
Donations received during the year	-	195,272	-	406,293	421,273	1,022,838
Expenditure	(5,684)	(202,574)	(8,261)	(406,293)	(424,240)	(1,047,052)
At 31 December 2018	267,143	44,091	297,394	-	-	608,628

- i The National Lottery Charities Board Fund was established in 1999 following receipt of a grant from the National Lottery Charities Board. This capital fund was specifically to purchase the site at Banbury, help fund the construction of the Frances Hay Centre and carry out necessary improvements.
- ii Assistance Dog Fund previously known as The Skilled Companions Fund was established in 2003 following receipt of a donation from Pets at Home. The condition of the gifts is that the fund is used to provide assistance dogs for disabled children. The Skilled Companions Fund has been expanded to include the training of assistance dogs for children with autism.
- iii The AAI Fund has been established to continue our work in the belief that dogs are good for us and can help working with health professionals to help make progress and reach goals with individuals and groups that benefit from interaction with a dog.
- iv The Training Hall Fund had been set up to raise money to improve training facilities.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

Restricted Funds (continued)

Other restricted funds:

	Dog and Puppy Sponsorship £	Family Dog £	Kennel & Equipment £	Aftercare Project £	Regional Support £	Total £
At 1 January 2019	-	-	-	-	-	-
Donations received	285,256	110,215	-	-	40,892	436,363
Expenditure	(285,256)	(110,215)	-	-	(40,892)	(436,363)
At 31 December 2019	-	-	-	-	-	-

COMPARATIVE

Other restricted funds:

	Dog and Puppy Sponsorship £	Family Dog £	Kennel & Equipment £	Aftercare Project £	Regional Support £	Total £
At 1 January 2018	-	-	2,967	-	-	2,967
Donations received	241,782	120,160	-	1,356	57,975	421,273
Expenditure	(241,782)	(120,160)	(2,967)	(1,356)	(57,975)	(424,240)
At 31 December 2018	-	-	-	-	-	-

The other restricted funds as at 31 December 2019 are comprised of:

- i The Dog and Puppy Sponsorship Fund was established in 2002. The condition of the gifts is that income is to be used for the dog and puppy sponsorship and training from the date of the gift.
- ii Family Dog previously known as PAWS was established in 2009 as a project to support families with children with autism who have a pet dog. The condition of the gifts is that income is to be used for working with the parents of children with autism who already have or think a pet dog may assist them.
- iii The Aftercare Project Fund was established in 2003. The condition of the gifts is that income is to be used for follow up visits by instructors to qualified team.

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

Restricted funds (continued)

- iv The Regional Support Fund was established in 2003 following receipt of donations. The condition of the gifts is that income is to be used for training partnerships in the nominated areas.
- v Kennel and Equipment was established regarding funds put towards our kennel day block.

19 UNRESTRICTED FUNDS

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2019	1,268,600	3,512,033	4,780,633
Incoming resources	120,000	2,673,773	2,793,773
Expenditure	(184,836)	(2,425,798)	(2,610,634)
Unrealised gain on investment	-	50,169	50,169
Investment Management Fees		(7,148)	(7,148)
At 31 December 2019	1,203,764	3,803,029	5,006,793

COMPARATIVE

	Designated Funds £	General Funds £	Total Unrestricted Funds £
At 1 January 2018	1,199,417	2,820,890	4,020,307
Incoming resources	300,000	2,715,915	3,015,915
Expenditure	(230,817)	(2,007,441)	(2,238,258)
Unrealised loss on investment	-	(17,331)	(17,331)
At 31 December 2018	1,268,600	3,512,033	4,780,633

The Designated fund represents the net book value of the Freehold building after taking into account the National Lottery Board Fund. The Building was constructed from funding from the National Lottery Board Fund, shown in restricted funds (note 18).

DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2019

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total £
Tangible fixed assets	908,992	107,333	550,592	1,566,917
Investments	-	1,191,488	-	1,191,488
Current assets	294,772	2,750,127	41,616	3,086,515
Current liabilities	-	(245,919)	-	(245,919)
	1,203,764	3,803,029	592,208	5,599,001

COMPARATIVE

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2018 Total £
Tangible fixed assets	934,920	124,538	564,537	1,623,995
Investments	-	136,567	-	136,567
Current assets	333,680	3,433,127	44,091	3,810,898
Current liabilities	-	(181,387)	-	(181,387)
Long term liabilities	-	(811)	-	(811)
	1,268,600	3,512,035	608,628	5,389,262

21 COMMITMENTS

There were capital commitments at 31 December 2019 of £nil (2018 - £nil).

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2019

LEASING COMMITMENTS

The Charity has annual operating lease commitments as follows:

Plant and Machinery	2019	2018
	£	£
Within one year	104,573	73,081
Between two and five years	97,983	82,829
	202,556	155,910

Land and Property

Within one year	15,332	17,308
Between two and five years	2,272	17,604
	17,604	34,912
	220,160	176,445

22 PENSIONS

The Charity operates defined contribution pension schemes for the benefit of the employees. The assets of the schemes are administered by trustees in funds independent from those of the charity.

23 RELATED PARTY TRANSACTIONS

There were no related party transactions in the reporting period requiring disclosure.

Dogs for Good



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Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

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