



LIFE CHANGING  
DEVOTION



## Annual Report & Financial Statements for the year ended 31 December 2017

Making life changing differences to people with disabilities through trained dogs

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

Company Registration No. 4416149

## **Dogs for Good**

### **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.

## **Dogs for Good**

### **Report of the trustees for the year ending 31 December 2017**

The trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2017 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.

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In 2018 Dogs for Good is proudly celebrating 30 incredible years making life-changing differences to people with disabilities. Since 1988, we've created over 875 assistance dog partnerships. If we add this to the 1,000 families that have attended one of our autism Family Dog workshops and the people we support through our Community Dog services then that's thousands of lives transformed by our work. We're proud of all that we've achieved and the positive contribution we've been able to make to so many people's lives.

#### **In 2017 we supported**

- 289 working assistance dog partnerships and teams enabling children and adults with physical disabilities and children with autism to increase their independence.
- 148 families with a child with autism attended one of our Family Dog workshops.
- 40 new assistance dog partnerships were created to support children and adults with a physical disability or children with autism.
- 2 dual-assistance dog partnerships working with other assistance dog organisations.
- 7 new community dogs that were trained to work alongside specialist handlers in order to provide animal assisted intervention (AAI) helping 82 people in total. Our community dog service supports people with a range of conditions including adults with autism, children and adults rehabilitating after spinal injury, young people at risk of becoming not in education, employment or training (NEET) and people with dementia. Over the year we were able to deliver 734 sessions of AAI. We have also continued to work in two special educational needs schools, providing AAI to students as part of their school life.

#### **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:

- 95 Puppy Socialisers and their families who support our puppies during their first 18 months of life.

- 16 families who look after our breeding stock and support our puppies in the first few weeks of life.
- 158 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.
- 18 people drive for us delivering dogs and equipment to other volunteer homes.
- 144 people who volunteer as our ambassadors, regularly speaking about our work to groups, clubs, businesses and societies.
- 16 Supporter Groups who represent Dogs for Good in their local area and raised over £139,000 in 2017 to support our work.

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.

### **The Impact of our work**

We work to support people with complex needs 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 may 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.

It is two years since the charity adopted its new name and brand identity, the name change has been positive for Dogs for Good with growing awareness of the differences that dogs can make to individuals, families and whole communities. Our experience of training assistance dogs has enabled us to develop our services more widely to bring the benefits of spending a time with a dog to many more people. Our community dog uses animal assisted intervention techniques to support people who may not be able to benefit from living with a dog 24:7. The impact of spending time with a dog is significant; whether for just a few hours a week to help achieve a specific goal, or as a dedicated assistance dog partnership, the people we help tell us that their life has been enriched thanks to their time with a trained dog. What we are seeing is that dogs give us the opportunity to help tackle some big issues facing society including reducing social isolation and loneliness, reducing stress and high levels of anxiety and improving family relationships.

### **The Future**

Whilst the diversity of our services allows us to help more people than ever before, there are still many more people who we could help. In 2017, we received more than 4,000 enquiries from people who felt that they or a member of their family could benefit from the help of a dog trained by Dogs for Good.

Looking to the future, there is much work to do. In the next five years we will grow our assistance dog services to help more children and adults; through our Family Dog service we will support more families who have children with autism. We will develop our services to help more people to overcome huge challenges in their life through the specialist support our community dogs can bring. We will share information and advice to enable more people to be supported by dogs and develop our Dementia Dog service in England. Where possible, we will use digital and online technologies to deliver the best possible outcomes. We will, of course, continue to innovate, share best practice and collaborate with others.

### **Spotlight on our work**

Dogs for Good's unique approach to helping people through specially trained dogs has resulted in a number of stories in the media. In March, teenager Joel and his autism assistance dog Caddie became finalists of the Cruft's Friends for Life award. Joel's story about his 'guardian angel' inspired millions and the pair appeared in national newspapers, TV and radio, their appeal to help Dogs for Good train more dogs resulted in over £30,000 being raised.

A pilot project with the world-renowned spinal rehabilitation unit at Stoke Mandeville hospital led to some significant media coverage. Charlotte was one of the first patients to be involved in the trial, aged just 26, she had suffered a devastating spinal stroke, which left her paralysed and on life-support. Prior to her stroke, Charlotte had been working as a veterinary nurse and was thrilled to be offered the chance to work with Danny, one of our community dogs. She hoped he would help improve her upper body mobility. "I wanted to be more independent, to be able to feed myself, apply my own make-up and to pick things up," she told us. Through a series of tasks such as throwing a ball, playing with a tug toy and grooming, Charlotte has been making rapid progress. Her Occupational Therapist, Ruth, has also been thrilled with the results. "- I knew it would be successful, but this has been more than I'd expected."

In September, Dogs for Good puppy Digby became ITV's This Morning's Pup with a Purpose. Digby will appear on the show until September 2018 demonstrating to new audiences how our dogs are trained and the dedication needed by our army of volunteers. As well as Digby's regular features, the charity will feature in a number of short films demonstrating the impact of how our dogs help.

### **Making an impact**

#### **Annie and assistance dog Phoebe**

At the age of 13 Annie started to experience severe muscular pain. She became a wheelchair user at 18 and was then eventually diagnosed with dystonia at the age of 20. *"From then on, I wasn't able to go outside without a carer and, as a young adult who just wanted to get on with her life, that wasn't great."*

*"Then I found out about Dogs for Good and things started to change."*

Annie has been partnered with two assistance dogs from Dogs for Good. Firstly Lucy, who she described as her loveable, social, confident and cheeky rebel and then after Lucy retired due to a chronic health condition, Annie was partnered with a successor dog, Phoebe, who she says is her doting, clever, single-minded and professional partner.

*“My life has changed from the moment I met Lucy and now working with Phoebe it’s the same. Because of all the things they can do to help me, my care package hours was able to be halved – I went from 90 hours per week to 45. Incredible.”*

Lucy and Annie went to college together and despite only being able to attend for 50% of the time due to her condition, Annie added another two ‘AS’ levels in Chemistry and Biology to her already tidy haul of three ‘A’ levels (Law, Psychology and Politics). Her ambition is still to become a teacher. *“Everyone at college knew Lucy, she was a real ice-breaker,”* she smiles.

Annie has been partnered with Phoebe since January 2017 and whilst Annie still has a place in her heart for Lucy, she has an equally special but different bond with Phoebe. *“While I felt incredibly sad and ‘guilty’ that Lucy had to be retired due to ill health, I couldn’t imagine life without an assistance dog and I’m so grateful that I now have Phoebe to help me to continue to enjoy my freedom.”*

### **Nescot College**

Dogs for Good has joined with Nescot College in Surrey in an innovative new Community Dog partnership to explore how a specially-trained dog and specialist handler can help young people with a range of special needs to access education, employment and training.

Funded by the Department for Communities and Local Government, the project is supporting young people with special needs who are currently not in education, employment or training (‘NEET’) or who are in education but are at risk of becoming NEET.

A dog handler works with each young person and their support team in an engaging programme to help them to overcome some of the barriers and challenges they face in attending school or college and accessing the community.

We aim to help young people to make a successful transition to college, develop the confidence to complete their college course, participate in work placements or get back into education. This is an exciting project for us. Where we are successful, it brings benefits for the young person and their family, and also potential cost savings for the local authority – a real win-win.

### **Dementia Dog**

In 2017, we secured funding for a second phase of a project to support people with dementia through a trained assistance dog. An initial project commenced in 2013 and resulted in the training of the first four dementia assistance dogs being trained. This second phase of funding from the Life Changes Trust will support a partnership with Alzheimer Scotland and allow us to train eight assistance dogs for people with dementia.

Glenys and Ken were partnered with dementia assistance dog Kaspas four years ago. Glenys says: *“I’m not sure how we would have managed without Kaspas’s support, he has made such a difference to our lives.”*

In addition, the project received an extra boost thanks to a grant awarded by National Lottery funding by the Big Lottery Fund. The funding will enable Dogs for Good and Alzheimer Scotland to pilot a series of ‘Dog Day’ community events and goal-oriented therapy intervention pilots in Scotland and trial areas in England, using trained dogs. The therapy, known as Animal Assisted Intervention (AAI) is a well-established practice in many parts of the world, but is less advanced in the UK. Specialist handlers and trained activity and therapy dogs work alongside support workers and healthcare professionals to help people facing daily challenges, in this case for people living with dementia.

More than 500 people living with dementia will directly benefit from these initial trials, with evaluation measuring wellbeing and economic benefits for both the people with dementia and their carers.

The community dogs, supplied by Dogs for Good, will undergo their advance training at HMP Castle Huntly, an open prison near Dundee and the operational base for the Dementia Dog Project. Here, working with Dogs for Good Instructors, Scottish Prison Service and Paws for Progress CIC, this innovative partnership enables men in custody to gain valuable employability skills and improve their overall wellbeing, while also helping to provide highly trained dogs to help people living with dementia.

### **Family Dog**

In 2017 we helped 148 families with a child with autism through our Family Dog workshops – more than ever before. The workshops give advice and support to parents who would like their child to benefit from the help a well-trained dog can bring. We have been able to develop the workshops using our knowledge and experience of training autism assistance dogs and through the shared experiences of the families we have worked with. The courses cover everything from basic training to using techniques to help calm a child who is feeling stressed or anxious and assisting the family to help develop a child’s social and emotional learning.

*“I remember at the first workshop, I just couldn’t believe it when the Instructors went through what they could teach us and how it might help Jacob. I just sat there and cried. I was thinking ‘this could be life-changing, it’s just amazing.’ It was also brilliant to meet and talk to other parents of children with autism. I remember thinking ‘we’re all in this together, our struggles are real and these people really understand. We are not alone.’”*

### **Financial Review**

There was an increase in fundraising income of 39% to £4,210,089 in 2017 which is £1,182,494 more than 2016. This was largely due to higher legacy income of £2,398,498 (£1,403,222 in 2016) which of course is very difficult to predict. Our expenditure decreased by £531 (£2,989,488 in 2016) as a result of ongoing prudent management. There was a net positive movement in funds of £1,256,900 in 2017 (inflow £73,185 in 2016).

## **Investments**

The trustees have the power to invest the unrestricted resources of the charity in appropriate investments. The trustees having regard to the liquidity requirements of running the charity have kept available funds in a variable interest bearing call account. The current interest rate is 0.2%.

## **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.

Given the nature of our commitment to clients to support their partnership with an assistance dog during its working life and indeed often of course to support clients for their life (successor dogs), and our high level of variable and unpredictable legacy income, the trustees believe that free reserves should stand at between 6 to 9 months of the gross projected annual revenue expenditure.

As at 31 December 2017, the amount of these reserves in the charity's unrestricted funds amounted to £4,020,307 of which £2,820,890 were free reserves. Free reserves are reserves which do not include restricted funds or funds tied up in the Freehold property. This represents an increase to 10.7 months from 2016 (7 months), based on projected gross revenue expenditure for the forthcoming year.

The Trustees have taken the opportunity to designate £351,000 in 2017 to aid digital / communication and IT development as well as necessary building work.

## **Fundraising**

We receive funding from individuals, trusts, corporates and community groups. There are too many to list here but of note and special thanks for large levels of support in 2017:

Masonic Charitable Foundation  
Midlands Counties Canine Society  
Ostacchini Family Charitable Trust

We are grateful for fantastic corporate support through our Puppy Partners scheme, volunteering and fundraising. Particular thanks go to Elanco Animal Health, Lloyds Commercial Finance, JM Finn & Co, Ultima Business Solutions and Pets at Home for their ongoing support.

## **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.



In 2017, we were incredibly fortunate to receive the news that we had been remembered in the Will of Pamela Litchfield who left us a legacy of £900,000. This amazing gift will help Dogs for Good with the infrastructure, systems and developments that it cannot normally raise funds for, thus allowing it to continue its fantastic work efficiently and effectively long into the future.

## **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 the charity's stakeholders and are considered by the whole Trustee body against the specific requirements that have been identified for the vacancy. On appointment, new trustees receive a detailed information pack on both their role as a trustee and on the charity. 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.

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 trustee 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 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.

The work has identified that financial sustainability is the major financial risk for the charity. The key element of managing financial risk is regular review of funds available and tight control of expenditure.

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 partnership 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.

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**

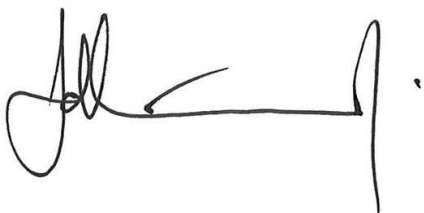
In so far as the trustees are aware at the time of approving our trustees' annual report:

- 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

A handwritten signature in black ink, appearing to read 'John Starley', with a horizontal line extending to the right and a vertical line at the end.

John Starley  
24 April 2018

## **Independent Auditor's Report to the Trustees and members of Dogs for Good**

### **Opinion**

We have audited the financial statements of Dogs for Good (the 'charitable company') for the year ended 31 December 2017 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 2017, 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:

- 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:

- 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 9 and 10, 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Charlotte Houghton BSc ACA (Senior Statutory Auditor)**

**For and on behalf of Ellacotts LLP,**

**Chartered Accountants & Statutory Auditor**

Countrywide House

23 West Bar, Banbury

Oxfordshire, OX16 9SA



Date: 24 April 2018

## DOGS FOR GOOD

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) For the year ended 31 December 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b>Income</b>					
Donations and legacies	1	3,390,150	819,939	<b>4,210,089</b>	3,027,595
Charitable activities	2	950	-	<b>950</b>	1,050
Other trading activities	3	18,273	-	<b>18,273</b>	20,022
Investment income	4	2,728	-	<b>2,728</b>	4,425
<b>Total incoming resources</b>		<b>3,412,101</b>	<b>819,939</b>	<b>4,232,040</b>	<b>3,053,092</b>
<b>Expenditure</b>					
Costs of raising funds	5	742,529	-	<b>742,529</b>	726,474
Charitable activities	6	1,454,188	792,240	<b>2,246,428</b>	2,263,014
<b>Total resources expended</b>	9	<b>2,196,717</b>	<b>792,240</b>	<b>2,988,957</b>	<b>2,989,488</b>
<b>Net gains on investments</b>	13	13,417	-	<b>13,417</b>	9,581
<b>Net gain on fixed asset</b>		400	-	<b>400</b>	-
<b>Net income and net movement in funds for the year</b>		<b>1,229,201</b>	<b>27,699</b>	<b>1,256,900</b>	73,185
<b>Reconciliation of funds:</b>					
Funds at start of year		2,791,106	605,143	<b>3,396,249</b>	3,323,064
<b>Total funds at end of year</b>	19	<b>4,020,307</b>	<b>632,842</b>	<b>4,653,149</b>	<b>3,396,249</b>

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 2017

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible fixed assets	12	<b>1,579,921</b>	1,614,585
Investments	13	<b>151,029</b>	134,999
		<b>1,730,950</b>	1,749,584
<b>Current assets</b>			
Stock	14	<b>21,990</b>	15,578
Debtors	15	<b>417,358</b>	361,825
Cash at bank and in hand		<b>2,707,722</b>	1,483,084
		<b>3,147,070</b>	1,860,487
<b>Creditors: amounts falling due within one year</b>	16	<b>(210,043)</b>	(185,850)
<b>Net current assets</b>		<b>2,937,027</b>	1,674,637
<b>Total assets less current liabilities</b>		<b>4,667,977</b>	3,424,221
<b>Creditors: amounts falling due in more than one year</b>	17	<b>(14,828)</b>	(27,972)
<b>Net assets</b>	20	<b>4,653,149</b>	3,396,249
<b>Restricted funds</b>	18	<b>632,842</b>	605,143
<b>Unrestricted funds</b>	19	<b>4,020,307</b>	2,791,106
		<b>4,653,149</b>	3,396,249

### 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 24<sup>th</sup> April 2018



John Starley  
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 2017

	Note	2017 £	2016 £
<b>Net cash (outflow) from operating activities</b>	a	<b>1,269,331</b>	524,705
<b>Capital expenditure</b>			
Purchase of tangible fixed assets		(28,936)	(95,612)
Purchase of fixed asset investments		(2,613)	(2,790)
<b>Financing</b>			
Finance lease payments		(13,144)	(12,295)
<b>Increase/(decrease) in cash</b>		<b>1,224,638</b>	414,008

#### a. Reconciliation of changes in resources to net cash (outflow) from operating activities

Net incoming/(outgoing) resources for the year		1,256,900	73,185
Depreciation and write-off of fixed assets		63,600	77,930
Unrealised investment gain		(13,417)	(9,581)
Decrease/(increase) in debtors		(55,533)	377,084
Increase in creditors		24,193	13,091
(Increase)/decrease in stock		(6,412)	(7,004)
<b>Net cash (outflow) from operating activities</b>		<b>1,269,331</b>	524,705

#### b. Reconciliation of net cash flow to movement in net debt (note c)

Increase/(decrease) in cash		1,224,638	414,008
Finance lease payments		13,144	12,295
Change in net debt		1,237,782	426,303
Net debt at 1 January 2017	c	1,442,865	1,016,561
		<b>2,680,647</b>	1,442,865

#### c. Analysis of changes in net debt

	At 1 January 2017 £	Cash flows £	Other changes £	At 31 December 2017 £
Cash at bank and in hand	1,483,084	1,224,638	-	2,707,722
Debt due within one year	(12,247)	-	-	(12,247)
Debt due after one year	(27,972)	13,144	-	(14,828)
	1,442,865	1,237,782	-	2,680,647

## **DOGS FOR GOOD**

### **PRINCIPAL ACCOUNTING POLICIES**

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#### **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 company has taken advantage of the exemption provided by section 408 of the Companies Act 2006 and p9.8A of FRS 102 and has not prepared group accounts due to the company and its subsidiary comprising a small sized group and the results of the subsidiary not being material to the group.

#### **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**

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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**

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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.

## **DOGS FOR GOOD**

### **PRINCIPAL ACCOUNTING POLICIES**

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#### **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.

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

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#### 1 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds Other £	Capital £	Total 2017 £	Total 2016 £
Donations & Gifts	991,652	819,939		1,811,591	1,624,373
Legacies	2,398,498	-	-	2,398,498	1,403,222
<b>Total Voluntary Income</b>	<b>3,390,150</b>	<b>819,939</b>		<b>4,210,089</b>	<b>3,027,595</b>

The income from donations and legacies was £4,210,089 (2016: £3,027,595) of which £3,390,150 was unrestricted (2016: £2,498,112) and £819,939 restricted (2016: £538,483)

Legacies	2017 £	2016 £
The following material legacies have been recognised as income in the year:		
Ms A Galbreath	145,000	-
Ms B Norman	60,000	-
Ms B M Perry	58,249	-
Ms C Bell	31,000	-
Ms E N Rouse	45,859	-
E E Charters	45,000	-
Ms E Davidson	57,853	-
F Burgess	31,841	-
G J Hooper	58,000	-
Ms H Shaw	114,213	-
Ms H Cooper	96,277	-
Ms I R Magor	49,866	-
Ms M Oldham	20,000	-
Ms N J Gurry	27,076	-
Ms P A Beale	35,738	-
Ms P Litchfield	900,000	-
Ms P W Kilby	36,697	-
P J West	24,221	-
P N Hopcroft	71,472	-
P J Fitt	100,000	-
R Wilkinson	72,271	-
R Cole	40,000	-
Ms M E Lambert	-	26,370
Ms E Mawby	-	203,591
Ms J Clarke	-	21,460
I K Annable	-	106,422
Ms C Bell	-	33,333

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

#### Legacies (continued)

	2017	2016
	£	£
D G Steele	-	30,000
Ms H Widdowson	-	34,485
I M Hyde	-	40,000
Ms M Wheeler	-	73,727
N & Mrs R Smith	-	25,000
P N Hopcroft	-	40,000
Ms R Blanford	-	25,000
R S Wiles	-	80,000
Ms S Johnson	-	91,134
S M Still	-	28,000
Ms V How	-	35,434
Ms S M Thomas	-	20,352
Other legacies received	<b>277,865</b>	488,914
	<b>2,398,498</b>	1,403,222

All legacies are classified as unrestricted.

There are some legacies of which the charity has been notified at 31 December 2017 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 £31,000 of residuary legacies due at the year end.

## 2 CHARITABLE ACTIVITIES

	2017	2016
	£	£
Qualification Fees	950	1,050
	<b>950</b>	1,050

All Qualification Fees are classified as unrestricted.

## 3 OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Income from ancillary trading	18,273	20,022
Cost of merchandise	(12,027)	(10,894)
	<b>6,246</b>	9,128

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

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#### 4 INVESTMENT INCOME

	2017	2016
	£	£
Bank deposits	116	1,635
Share dividends	2,612	2,790
	<b>2,728</b>	<b>4,425</b>

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

#### 5 COSTS OF RAISING FUNDS

	2017	2016
	£	£
Staff salaries and pensions	468,407	468,608
Other fundraising expenses:		
Donor recruitment, retention and communication	86,009	64,084
Digital	36,857	48,616
Shows and events	15,633	15,538
Travel	3,911	4,373
Administrative expenses	32,445	26,805
Support costs (note 8)	87,240	87,556
Cost of merchandise	12,027	10,894
	<b>742,529</b>	<b>726,474</b>

All fundraising expenditure is unrestricted.

#### 6 CHARITABLE ACTIVITIES

	Direct Costs	Indirect Costs	2017	2016
	£	£	£	£
Provision of services:				
Assistance Dogs	1,386,019	175,083	1,561,102	1,593,814
Family Dog	283,278	35,784	319,062	320,331
Community Dog	325,186	41,078	366,264	348,869
	<b>1,994,483</b>	<b>251,945</b>	<b>2,246,428</b>	<b>2,263,014</b>

Expenditure on charitable activities was £2,246,428 (2016: £2,263,014) of which £792,240 was restricted (2016: £521,527).

Governance costs are included in charitable activities.



## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

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#### Comparative note 6

	Direct Costs £	Indirect Costs £	2016 £
Provision of services:			
Assistance Dogs	1,416,998	176,816	1,593,814
Family Dog	284,794	35,537	320,331
Community Dog	310,166	38,703	348,869
	<u>2,011,958</u>	<u>251,056</u>	<u>2,263,014</u>

#### 7 GOVERNANCE COSTS

	Unrestricted £	Total 2017 £	Total 2016 £
Staff salaries and pensions	82,009	<b>82,009</b>	81,518
Establishment expenses	4,256	<b>4,256</b>	4,237
Office expenses	1,405	<b>1,405</b>	1,578
Travel and subsistence	402	<b>402</b>	634
Professional Fees:			
Accountancy and audit	8,654	<b>8,654</b>	8,824
	<u>96,726</u>	<u><b>96,726</b></u>	<u>96,791</u>

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

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#### 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.

	<b>Costs of generating voluntary income</b>	<b>Charitable activities: Training</b>	<b>Governance costs</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy & audit	-	-	8,654	<b>8,654</b>
Staff costs	55,807	109,650	82,009	<b>247,466</b>
Establishment costs	11,988	16,214	4,256	<b>32,458</b>
Office expenses	13,361	19,968	1,405	<b>34,734</b>
Travel & subsistence	3,046	4,764	402	<b>8,212</b>
Depreciation	3,038	4,622	-	<b>7,660</b>
Total	<b>87,240</b>	<b>155,218</b>	<b>96,726</b>	<b>339,184</b>

Note 5 Note 7

#### Comparative note 8

	<b>Costs of generating voluntary income</b>	<b>Charitable activities: Training</b>	<b>Governance costs</b>	<b>Total 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy & audit	-	-	8,824	8,824
Staff costs	54,617	107,136	81,518	243,271
Establishment costs	9,533	14,711	4,237	28,481
Office expenses	17,365	23,094	1,578	42,037
Travel & subsistence	2,924	4,650	634	8,208
Depreciation	3,117	4,676	-	7,793
Total	<b>87,556</b>	<b>154,267</b>	<b>96,791</b>	<b>338,614</b>

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

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#### 9 TOTAL RESOURCES EXPENDED

	2017	2016
	£	£
Total resources expended include:		
Auditors' remuneration		
Audit services	6,950	6,950
Depreciation and amortisation:		
Tangible fixed assets	63,308	77,930
Pensions costs	102,818	105,229
Operating lease rentals:		
Hire of motor vehicles	80,288	85,657
Other equipment	28,544	22,342
Land and property	14,203	35,706

#### 10 EMPLOYEES

Staff costs during the year were as follows:

	2017	2016
	£	£
Wages and salaries	1,694,508	1,653,202
Social security costs	140,985	149,137
Pension costs	102,818	105,229
	<b>1,938,311</b>	1,907,568
Other costs	34,198	31,983
	<b>1,972,509</b>	1,939,551

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 £263,049 (2016: £258,252).

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

	2017	2016
	Number	Number
Charitable activities	48	50
Fundraising	13	14
Governance	3	3
	<b>64</b>	67

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

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#### 11 PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

One trustee received remuneration in the year directly from the charity £5,675 for work directly under a commercial contract (2016: nil).

There were no expense reimbursements paid to trustees in 2017 or 2016.

#### 12 TANGIBLE FIXED ASSETS

	<b>Freehold Land and Buildings £</b>	<b>Fixtures Fittings and Equipment £</b>	<b>Motor Vehicles £</b>	<b>2017 Total £</b>
<b>Cost</b>				
At 1 January 2017	1,938,433	290,603	8,174	<b>2,237,210</b>
Additions	18,030	10,906	-	<b>28,936</b>
Disposals	(292)		(8,174)	<b>(8,466)</b>
At 31 December 2017	<u>1,956,171</u>	<u>301,509</u>	<u>0</u>	<u><b>2,257,680</b></u>
<b>Depreciation</b>				
At 1 January 2017	392,190	222,261	8,174	<b>622,625</b>
Provided in the year	39,129	24,179	-	<b>63,308</b>
Disposals			(8,174)	<b>(8,174)</b>
At 31 December 2017	<u>431,319</u>	<u>246,440</u>	<u>-</u>	<u><b>677,759</b></u>
<b>Net Book Value at 31 December 2017</b>	<u>1,524,852</u>	<u>55,069</u>	<u>-</u>	<u><b>1,579,921</b></u>
Net book value at 31 December 2016	<u>1,546,243</u>	<u>68,342</u>	<u>-</u>	<u><b>1,614,585</b></u>

All tangible fixed assets were used for charitable purposes.

The net book value of the tangible fixed assets includes £27,357(2016: £41,036) in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £13,679 (2016: £13,679) for the year.

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

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#### 13 INVESTMENTS

	2017	2016
	£	£
An analysis of investments is as follows:		
COIF Charity Funds	14,405	12,769
Charities Aid Foundation	136,624	122,230
Total listed investments	<u>151,029</u>	<u>134,999</u>

All shares are held within the United Kingdom.

#### Listed Investments

	2017	2016
	£	£
An analysis of the movement in the market value of investments is as follows:		
Valuation at 1 January 2017	134,999	122,628
Additions	2,613	2,790
Unrealised gain/(loss) on revaluation	13,417	9,581
Valuation as at 31 December 2017	<u>151,029</u>	<u>134,999</u>

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

	COIF Charity Fund	Charities Aid Foundation	Total
	£	£	£
<b>Cost</b>			
At 1 January 2017	4,100	73,097	77,197
Additions	-	2,612	2,612
At 31 December 2017	<u>4,100</u>	<u>75,709</u>	<u>79,809</u>

#### 14 STOCK

	2017	2016
	£	£
Stock	<u>21,990</u>	<u>15,579</u>

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

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#### 15 DEBTORS

	2017	2016
	£	£
Prepayments	107,681	59,367
Accrued income	272,449	276,839
Other debtors	37,228	25,619
	<u>417,358</u>	<u>361,825</u>

Accrued income includes £252,448 of legacy income (2016: £135,207)

#### 16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Net obligations under hire purchase contracts	12,247	12,247
Other creditors	73,443	113,965
Accruals	86,424	23,736
Other taxation and social security	37,929	35,902
	<u>210,043</u>	<u>185,850</u>

#### 17 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2017	2016
	£	£
Net obligations under hire purchase contracts	<u>14,828</u>	<u>27,972</u>
Instalments not due within five years	<u>-</u>	<u>-</u>

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2017

#### 18 RESTRICTED FUNDS

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2017	278,511	6,191	313,916	-	6,525	605,143
Donations received during the year	-	189,752	-	283,694	346,493	819,939
Expenditure	(5,684)	(144,550)	(8,261)	(283,694)	(350,051)	(792,240)
At 31 December 2017	272,827	51,393	305,655	-	2,967	632,842

#### COMPARATIVE

	Training Hall Fund £	AAI Fund £	National Lottery Charities Board Fund £	Assistance Dogs Fund £	Other Funds £	Total £
At 1 January 2016	237,396	18,858	322,177	-	9,756	588,187
Donations received during the year	46,799	91,691	-	117,512	282,481	538,483
Expenditure	(5,684)	(104,358)	(8,261)	(117,512)	(285,712)	(521,527)
At 31 December 2016	278,511	6,191	313,916	-	6,525	605,143

- 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 2017

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#### Restricted Funds (continued)

##### Other restricted funds:

	Dog and Puppy Sponsorship £	Family Dog £	Kennel & Equipment £	Aftercare Project £	Regional Support £	Total £
At 1 January 2017	-	135	6,336	3	51	6,525
Donations received	218,118	99,653	-	500	28,222	346,493
Expenditure	(218,118)	(99,788)	(3,369)	(503)	(28,273)	(350,051)
At 31 December 2017	-	-	2,967	-	-	2,967

#### COMPARATIVE

##### Other restricted funds:

	Dog and Puppy Sponsorship £	Family Dog £	Kennel & Equipment £	Aftercare Project £	Regional Support £	Total £
At 1 January 2016	-	-	9,705	-	51	9,756
Donations received	177,391	72,084	-	10,662	22,344	282,481
Expenditure	(177,391)	(71,949)	(3,369)	(10,659)	(22,344)	(285,712)
At 31 December 2016	-	135	6,336	3	51	6,525

The other restricted funds as at 31 December 2017 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 2017

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#### 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

	<b>Designated Funds £</b>	<b>General Funds £</b>	<b>Total Unrestricted Funds £</b>
At 1 January 2017	871,562	1,919,544	2,791,106
Incoming resources	351,000	3,061,102	3,412,102
Expenditure	(23,145)	(2,173,573)	(2,196,718)
Unrealised gain on investment	-	13,417	13,417
Net gain on sale of Fixed Asset		400	400
At 31 December 2017	<u>1,199,417</u>	<u>2,820,890</u>	<u>4,020,307</u>

#### COMPARATIVE

	<b>Designated Funds £</b>	<b>General Funds £</b>	<b>Total Unrestricted Funds £</b>
At 1 January 2016	894,707	1,840,170	2,734,877
Incoming resources	-	2,514,609	2,514,609
Expenditure	(23,145)	(2,444,816)	(2,467,961)
Unrealised gain on investment	-	9,581	9,581
At 31 December 2016	<u>871,562</u>	<u>1,919,544</u>	<u>2,791,106</u>

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 2017

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#### 20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2017 Total £
Tangible fixed assets	848,417	150,054	581,450	<b>1,579,921</b>
Investments	-	151,029	-	<b>151,029</b>
Current assets	351,000	2,744,679	51,392	<b>3,147,071</b>
Current liabilities	-	(210,043)	-	<b>(210,043)</b>
Long term liabilities	-	(14,828)	-	<b>(14,828)</b>
	<b>1,199,417</b>	<b>2,820,890</b>	<b>632,842</b>	<b>4,6531,149</b>

#### COMPARATIVE

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	2016 Total £
Tangible fixed assets	871,562	144,260	598,763	1,614,585
Investments	-	134,999	-	134,999
Current assets	-	1,854,107	6,380	1,860,487
Current liabilities	-	(185,850)	-	(185,850)
Long term liabilities	-	(27,972)	-	(27,972)
	<b>871,562</b>	<b>1,919,544</b>	<b>605,143</b>	<b>3,396,249</b>

#### 21 COMMITMENTS

There were capital commitments at 31 December 2017 of £nil (2016 - £nil).

## DOGS FOR GOOD

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2017

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### LEASING COMMITMENTS

The Charity has annual operating lease commitments as follows:

<b>Vehicles</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Within one year	<b>79,819</b>	100,786
Between two and five years	<b>67,870</b>	116,372
	<b>147,689</b>	217,158

### Land and Property

Within one year	<b>13,871</b>	16,693
Between two and five years	<b>21,339</b>	35,210
	<b>35,210</b>	51,903
	<b>182,899</b>	269,061

## 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

### Registered office:

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[www.facebook.com/DogsForGoodUK](https://www.facebook.com/DogsForGoodUK)

Twitter: @dogsforgooduk

Charity Registered No. in England and Wales 1092960

Charity Registered No. in Scotland SC039828

### Patron

The Marquess of Hertford

### Vice Patrons

Brian Blessed

Dr Roger Mugford

Peter Purves

### Vice Presidents

Marie Carden

Rosemary King

Dick Lane

Ian Burr

### The Board of Trustees

John Starley (Chair)

Michael Eyre (resigned 02.03.2017)

Brenda Hall (resigned 31.12.2017)

John Sewell-Rutter

Patricia Thompson

Ross Tiffin

John Farrell

James Stallard

### Chief Executive and Company Secretary

Peter Gorbing

### Auditors

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Banbury, Oxfordshire

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### Solicitors

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