



LIFE CHANGING  
DEVOTION



## Annual Report & Financial Statements for the year ended 31 December 2018

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**

REPORT OF THE TRUSTEES  
for the year ending 31 December 2018

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### **Objectives and activities**

#### **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 2018

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The trustees are pleased to present their annual directors' report with the financial statements of the charity for the year ending 31 December 2018 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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#### **Achievements and performance**

In 2018 Dogs for Good proudly celebrated 30 years of making life-changing differences to people with disabilities. Since 1988, we have created 900 assistance dog partnerships. If we add this to the 1,170 families that have attended one of our autism Family Dog workshops and the people we support through our Community Dog services then that is thousands of lives transformed by our work. We are proud of all that we have achieved and the positive contribution we have made to so many people's lives.

#### **In 2018 we supported**

- 299 working assistance dog partnerships and teams enabling children and adults with physical disabilities, children with autism and adults with dementia to increase their independence.
- 173 families with a child with autism, through attendance at one of our Family Dog workshops.
- 40 new assistance dog partnerships - created to support children and adults with a physical disability, children with autism and adults with dementia.
- 96 adults and children through our Community Dogs Service, working alongside our 9 Community Dogs - 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 work with a range of partner organisations, including local authorities, healthcare providers, schools/colleges and specialist charities.
- People with dementia in Scotland and England through a range of services – working alongside 3 Dementia Community Dogs with specialist handlers. Supported with funding from the Big Lottery, we incorporated AAI into our Dementia Dog Project for the first time in 2018. We also ran a number of community 'Dog Day' events.

## **DOGS FOR GOOD**

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### **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:

- 90 Puppy Socialisers and their families who support our puppies during their first 18 months of life.
- 17 families who look after our breeding stock and support our puppies in the first few weeks of life.
- 172 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.
- 161 Ambassador Speakers raised more than £17,000 through talking about Dogs for Good to 239 community and philanthropic groups.
- 13 Supporter Groups raised in excess of £115,000.
- The many volunteers who supported 190 collections at supermarkets and shopping centres which raised close to £35,000.

Our 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 a range of disabilities and conditions including physical disabilities, autism, dementia and learning 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 alleviating anxiety or engaging with physiotherapy. Our Family Dog service offers training and guidance to parents of children with autism, enabling the whole family to benefit from the unique opportunity a well-trained and supported pet 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, we were able to celebrate during 2018, 30 years of the positive impact that specially trained dogs now bring to hundreds of disabled people and their families.

## **DOGS FOR GOOD**

### **REPORT OF THE TRUSTEES for the year ending 31 December 2018**

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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, when poorly applied, leave people at a greater risk of feelings of social isolation and loneliness. 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 and supported 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 great connectors – they help us to meet new people and start new conversations. Most of all, they give us incredible companionship – a friend to share our lives with.

For many of the people we work with, dog ownership, and all the associated benefits would feel impossible without our support. Our work clearly demonstrates that the positive experience of spending time with a dog is life-transforming.

#### **The future**

Whilst the diversity of our services allows us to help more people than ever before, there are still many more people we could help. In 2018, we received in excess of 5,000 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.

In the next five years we plan to grow our assistance dog services to help more children and adults. We will continue to develop our assistance dog service to give a 'person-centred' approach, understanding the needs of an individual or family and the character and skills of each dog to help both get their very best match.

During 2018, our Family Dog service reached a milestone of over 1,100 families attending one of our workshops. Moving forward, we will continue to grow this service – offering workshops in new geographical regions and making the most of digital opportunities to provide on-going support to families. We will continue to make our training and support as digitally accessible as possible.

Our Community Dog service helps people with a wide range of needs including autism, dementia, learning disabilities and physical disabilities. In the autumn, following a successful pilot, a partnership with Bracknell Forest Council became the first of its kind to provide animal assisted intervention as part of their social care packages. Building on this work, our community dog service is now being piloted in Hertfordshire County Council and a Dementia Community Dog scheme is being run in Gloucestershire.

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### **Spotlight on our work**

Interest in the work of Dogs for Good continued to grow in 2018. Our partnership with ITV This Morning finished in July when our 'Pup with a Purpose' Digby finished his year of puppy socialising ready to commence his training as a fully trained assistance dog. Digby appeared twice-weekly on the show and a number of additional films featuring our work were also aired. Digby will complete his training to become an assistance or community dog in 2019.

In May, we were the featured charity for BBC Lifeline's Appeal presented by animal expert and environmentalist Chris Packham. The appeal featured three of our assistance dog partnerships and demonstrated the life-changing nature of our work. The appeal raised £23,819 which will support our assistance dog work. The appeal introduced many new supporters to our work.

As part of our 30<sup>th</sup> anniversary celebrations we launched our 'Power of Dogs' events, inspirational talks from celebrities and experts in the world of dogs sharing their passion, stories and experience of how dogs have changed both their own lives and wider society. Events took place in London, Oxford and Cambridge and proved extremely popular with the audiences. We will continue to run these events in 2019.

Throughout the year our work was featured on BBC Breakfast News, ITV, Channel 4 and Channel 5 as well as regional TV, radio and newspapers. Our demonstration team attended a number of high profile events giving us excellent opportunities to share our work with new audiences, these included Blenheim Horse Trials (as part of their Charity of the Year), Cornbury Music Festival, Crufts and Countryfile Live.

We were also asked to talk at a number of conferences throughout the year including a keynote presentation at the Assistance Dogs International Conference and inspirational talks at the Hill's Global Symposium and Royal Canin's 50<sup>th</sup> Anniversary celebrations.

We were proud to be asked to contribute our experience and knowledge to the creation of a number of protocols and standards for dogs supporting people. These included a Royal College of Nursing protocol to support dogs going into hospitals and health care settings and the Kennel Club's 'Bark and Read' scheme which produced its first standards for dogs visiting schools. Charity staff are also active in the creation of European standards for assistance dogs through a CEN Technical Committee facilitated by the British Standards Institute (BSI).

Dogs for Good are active members of Assistance Dogs International (ADI) and Animal Assisted Intervention International (AAIL).

In March 2018, Dogs for Good lost a great friend and supporter following the sad death of Dick Lane. Dick was a founder trustee of the charity and worked closely with Frances Hay in the early years. During his many years of trusteeship with the charity, Dick was Chairman for a number of years and made an outstanding contribution to the growth and success of an organisation he was truly passionate about.

## DOGS FOR GOOD

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### **Making an impact**

#### **Supporting adults with physical disabilities – 30 Years of Support**

Looking back over her 30 year association with Dogs for Good, Ann Greenwood says: *“I had no idea how bottomless this was going to be when I started off with my first assistance dog, Shep, nearly 30 years ago. The relationship you have with an assistance dog goes way deeper than that of a pet dog because they don’t just change your life – they utterly transform it. Thanks to my incredible dogs, my life has been enabled, not disabled. I’ve been able to live the life I wanted to live rather than a restricted existence.”*

Ann has had five assistance dogs trained by Dogs for Good each one offering her practical support and companionship. She qualified with her latest dog, Major, a Labrador cross golden retriever in January 2018. *“He’s very cuddly and waggy and has an endless capacity for work. He’s the best I’ve ever had,”* says Ann. *“The training he received at Dogs for Good has made the absolute best of his kind and wonderful nature and as such, he’s been brilliant from the get-go. He’s great with the horses and donkeys and I’m looking forward to the future we’ll shape together and the adventures we’ll have.”*

Ann has seen Dogs for Good grow from the initial vision of its founder, Frances Hay to an organisation that regularly makes life-changing differences to people with a range of disabilities.

Frances passed away in 1990 but Ann is sure that she would be stunned if she could see the work that her charity carries out now. *“She’d be especially overjoyed with the fact that Dogs for Good helps children with physical disabilities and autism.”*

*“All I can say is thank you to Frances, the trustees and staff at dogs for enabling me to live my life in the way I wanted and to its absolute fullest.”*

#### **Supporting children with physical disabilities - Helping every step of the way ...**

Samuel was an incredibly active boy who loved playing sports with his friends, but his life changed in an instant when he suffered a spinal stroke. Left paralysed from the waist down, his family applied for an assistance dog and Samuel’s only request was that the dog was cheeky and made him laugh – cue Heather!

Heather settled in straight away and stays with Samuel in his room at night, she helps him off with his socks, fetches his slippers, retrieves items he has dropped and all sorts of other practical tasks. But Mum Ali says the single biggest thing that she has brought Samuel is the unconditional friendship, love and devotion. Ali explains: *“She’s helped him so much mentally which has a huge impact on his confidence and determination.”*

The first hospital tests that Samuel went for after getting Heather were remarkable. *“His walking ability is tested every six months,”* explains Ali. *“Before Heather, he had a real mental block about it and it was something we all dreaded.”*

With his best friend walking beside him, Samuel aced the test. *“He doubled the amount of steps he took and took them in under half the time it had previously taken him. I was speechless. The power of Heather and Samuel together is a remarkable thing.”*

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### **Family Dog – Enabling families to find the perfect match**

For mum Sally the decision to get a pet dog needed some serious considerations. The family had previously had a pet dog some years ago. Their son Damian has autism and whilst they thought that a dog could be trained to help, they did not feel confident in their knowledge of finding the right dog and had no experience of training a dog.

Then Sally happened across an article on Dogs for Good's Family Dog workshops. *"The article explained how the workshops can help parents choose the right dog to live with and assist a child with autism, how to get the training right to bring the best out of the dog, what to expect in terms of training, equipment etc. and how to ensure that the dog is happy and healthy. It sounded like just what we needed, so I applied."*

*"During the three workshops, I learned so much; more than I'd ever thought possible, really,"* recalls Sally. *"Everything the training team said made perfect sense and I came away from the first workshop really excited and with far more knowledge about how a dog can benefit a child with autism as well as the wider family. It was an invaluable experience and because of what I'd learned in the workshops, I was so much more confident and hopeful of finding exactly the right dog,"* she explains.

Following the workshops, Sally and her family chose to get a rescue puppy – Poppy and she has been a real hit with the whole family says Sally: *"For such a young dog that's only been with us for a short time, she's worked wonders... she's brought calmness and happiness to the household and we all adore her"*.

### **Community dog becomes first dog in social care partnership**

In November 2018 we launched a ground-breaking three year partnership with Bracknell Forest Council – Lexi our community dog, which brings AAI into mainstream social care and healthcare practice for the first time in the UK.

### **Financial Review**

There was a decrease in fundraising income of 5% to £4,012,649 in 2018. Our expenditure increased by 10% to £3,285,310 (£2,988,957 in 2017). There was a net positive movement in funds of £736,112 in 2018 (inflow £1,256,900 in 2017).

A significant proportion of the additional expenditure was on a one-off refurbishment of our main building to provide additional much-needed office space. In addition, we are focusing resources on a major digital project to ensure that we use relevant technology to aid efficient working.

### **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.

## **DOGS FOR GOOD**

### **REPORT OF THE TRUSTEES for the year ending 31 December 2018**

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Given the nature of our work meaning there is a long lead time to increase levels of activity, along with our commitment to clients to support their partnership and successor partnerships with an assistance dog during its working life, and the variable and unpredictable nature of our income, the trustees believe that free reserves should stand at between 6 to 9 months of the gross projected annual revenue expenditure. 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 2018, the amount of reserves in the charity's unrestricted funds were £4,780,633 of which £3,512,033 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 12 months from 2017 (10.7 months), 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 £300,000 in 2018 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 special thanks for large levels of support in 2018 must go to:

Midlands Counties Canine Society  
Destiny of a Child  
BBC Lifeline Appeal  
Hodge Foundation  
Masonic Charitable Foundation  
The James Tudor Foundation  
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
- CEVA Animal Health
- JM Finn & Co
- Barking Mad Ltd
- Elanco Animal Health
- Close Brothers Finance
- Linnaeus Group

#### **Legacies**

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

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### **Risk management**

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces.
- 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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### REPORT OF THE TRUSTEES for the year ending 31 December 2018

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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  
30 April 2019

**Opinion**

We have audited the financial statements of Dogs for Good (the 'charitable company') for the year ended 31 December 2018 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:

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF DOGS FOR GOOD

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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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

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- 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 10 and 11, 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 Tomemaes 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: 30 April 2019

*Charlotte Tomemaes*

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### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2018

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	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>Income</b>					
Donations and legacies	1	2,989,811	1,022,838	<b>4,012,649</b>	4,210,089
Charitable activities	2	975	-	<b>975</b>	950
Other trading activities	3	15,118	-	<b>15,118</b>	18,273
Investment income	4	10,011	-	<b>10,011</b>	2,728
<b>Total incoming resources</b>		<b>3,015,915</b>	<b>1,022,838</b>	<b>4,038,753</b>	<b>4,232,040</b>
<b>Expenditure</b>					
Costs of raising funds	5	879,092	-	<b>879,092</b>	742,529
Charitable activities	6	1,359,166	1,047,052	<b>2,406,218</b>	2,246,428
<b>Total resources expended</b>	9	<b>2,238,258</b>	<b>1,047,052</b>	<b>3,285,310</b>	<b>2,988,957</b>
<b>Net (losses)/gains on investments</b>	13	<b>(17,331)</b>	-	<b>(17,331)</b>	13,417
<b>Net gain on fixed asset</b>		-	-	-	400
<b>Net income and net movement in funds for the year</b>		<b>760,326</b>	<b>(24,214)</b>	<b>736,112</b>	<b>1,256,900</b>
<b>Reconciliation of funds:</b>					
Funds at start of year		<b>4,020,307</b>	<b>632,842</b>	<b>4,653,149</b>	<b>3,396,249</b>
<b>Total funds at end of year</b>	19	<b>4,780,633</b>	<b>608,628</b>	<b>5,389,261</b>	<b>4,653,149</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 2018

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	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible fixed assets	12	<b>1,623,995</b>	1,579,921
Investments	13	<b>136,567</b>	151,029
		<b>1,760,562</b>	1,730,9504
<b>Current assets</b>			
Stock	14	<b>29,682</b>	21,990
Debtors	15	<b>405,470</b>	417,358
Cash at bank and in hand		<b>3,375,745</b>	2,707,722
		<b>3,810,897</b>	3,147,070
<b>Creditors: amounts falling due within one year</b>	16	<b>(181,387)</b>	(210,043)
<b>Net current assets</b>		<b>3,629,510</b>	2,937,027
<b>Total assets less current liabilities</b>		<b>5,390,072</b>	4,667,977
<b>Creditors: amounts falling due in more than one year</b>	17	<b>(811)</b>	(14,828)
<b>Net assets</b>	20	<b>5,389,261</b>	4,653,149
<b>Restricted funds</b>	18	<b>608,628</b>	632,842
<b>Unrestricted funds</b>	19	<b>4,780,633</b>	4,020,307
		<b>5,389,261</b>	4,653,149

#### 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 30<sup>th</sup> April 2019.



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 2018

	Note	2018 £	2017 £	
<b>Net cash (outflow) from operating activities</b>	a	<b>797,339</b>	1,269,331	
<b>Capital expenditure</b>				
Purchase of tangible fixed assets		(112,430)	(28,936)	
Purchase of fixed asset investments		(2,869)	(2,613)	
<b>Financing</b>				
Finance lease payments		(13,144)	(13,144)	
<b>Increase/(decrease) in cash</b>		<b>668,896</b>	1,224,638	
<b>a. Reconciliation of changes in resources to net cash (outflow) from operating activities</b>				
Net incoming/(outgoing) resources for the year		736,112	1,256,900	
Depreciation and write-off of fixed assets		68,356	63,600	
Unrealised investment gain		17,331	(13,417)	
Decrease/increase) in debtors		11,888	(55,533)	
(Decrease)/increase in creditors		(28,656)	24,193	
(Increase) in stock		(7,692)	(6,412)	
<b>Net cash (outflow) from operating activities</b>		<b>797,339</b>	1,269,331	
<b>b. Reconciliation of net cash flow to movement in net debt (note c)</b>				
Increase in cash		668,896	1,224,638	
Finance lease payments		13,144	13,144	
Change in net debt		682,040	1,237,782	
Net debt at 1 January 2018	c	2,680,647	1,442,865	
		<b>3,362,687</b>	2,680,647	
<b>c. Analysis of changes in net debt</b>				
	<b>At 1 January 2018</b>	<b>Cash flows</b>	<b>Other changes</b>	<b>At 31 December 2018</b>
	£	£	£	£
Cash at bank and in hand	2,707,722	668,023	-	3,375,745
Debt due within one year	(12,247)	-	-	(12,247)
Debt due after one year	(14,828)	14,017	-	(811)
	2,680,647	682,040	-	3,362,687

## **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 2018

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#### 1 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds Other £	Capital £	Total 2018 £	Total 2017 £
Donations & Gifts	1,018,251	1,022,838		2,041,089	1,811,591
Legacies	1,971,560	-	-	1,971,560	2,398,498
<b>Total Voluntary Income</b>	<b>2,989,811</b>	<b>1,022,838</b>		<b>4,012,649</b>	<b>4,210,089</b>

The income from donations and legacies was £4,012,649 (2017: £4,210,089) of which £2,989,811 was unrestricted (2017: £3,390,150) and £1,022,838 restricted (2017: £819,939)

Legacies	2018 £	2017 £
The following material legacies have been recognised as income in the year:		
Dr A Edney	34,250	-
Ms A Carter	47,851	-
Ms A Gledhill	35,000	-
Ms B Hadwen	420,000	-
Ms C Dodge	120,000	-
Ms C Rodocanachi	22,416	-
Ms E J Fallen	40,088	-
G J Tilston	33,727	-
Ms M Forster	30,000	-
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 S Preedy	20,000	-
Ms V Laver	171,000	-
Ms V Bloor	23,000	-
Ms B Norman	29,678	60,000
Ms P Litchfield	120,000	900,000
P J Fitt	76,000	100,000
R Cole	70,000	40,000
Ms A Galbreath	-	145,000
Ms B M Perry	-	58,249
Ms C Bell	-	31,000
Ms E N Rouse	-	45,859
E E Charters	-	45,000

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

#### Legacies (continued)

	2018	2017
	£	£
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 W Kilby	-	36,697
P J West	-	24,221
P N Hopcroft	-	71,472
R Wilkinson	-	72,271
Other legacies received	<b>268,851</b>	<b>277,865</b>
	<b><u>1,971,560</u></b>	<b><u>2,398,498</u></b>

All legacies are classified as unrestricted.

There are some legacies of which the charity has been notified at 31 December 2018 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 £52,000 of residuary legacies due at the year end.

#### 2 CHARITABLE ACTIVITIES

	2018	2017
	£	£
Qualification Fees	<b>975</b>	950
	<b><u>975</u></b>	<u>950</u>

All Qualification Fees are classified as unrestricted.

#### 3 OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Income from ancillary trading	<b>15,118</b>	18,273
Cost of merchandise	<b>(8,767)</b>	(12,027)
	<b><u>6,351</u></b>	<u>6,246</u>

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

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#### 4 INVESTMENT INCOME

	2018 £	2017 £
Bank deposits	7,142	116
Share dividends	2,869	2,612
	<u>10,011</u>	<u>2,728</u>

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

#### 5 COSTS OF RAISING FUNDS

	2018 £	2017 £
Staff salaries and pensions	535,492	468,407
Other fundraising expenses:		
Donor recruitment, retention and communication	96,809	86,009
Digital	78,521	36,857
Shows and events	19,565	15,633
Travel	4,622	3,911
Administrative expenses	49,465	32,445
Support costs (note 8)	85,851	87,240
Cost of merchandise	8,767	12,027
	<u>879,092</u>	<u>742,529</u>

All fundraising expenditure is unrestricted.

#### 6 CHARITABLE ACTIVITIES

	Direct Costs £	Indirect Costs £	2018 £	2017 £
Provision of services:				
Assistance Dogs	1,389,634	219,290	1,608,924	1,561,102
Family Dog	264,117	40,725	304,842	319,062
Community Dog	439,196	53,256	492,452	366,264
	<u>2,092,947</u>	<u>313,271</u>	<u>2,406,218</u>	<u>2,246,428</u>

Expenditure on charitable activities was £2,406,218 (2017: £2,246,428) of which £1,047,052 was restricted (2017: £792,240).

Governance costs are included in charitable activities.

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

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#### Comparative note 6

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

#### 7 GOVERNANCE COSTS

	Unrestricted £	Total 2018 £	Total 2017 £
Staff salaries and pensions	84,008	<b>84,008</b>	82,009
Establishment expenses	4,333	<b>4,333</b>	4,256
Office expenses	1,249	<b>1,249</b>	1,405
Travel and subsistence	2,571	<b>2,571</b>	402
Professional Fees:			
Accountancy and audit	8,350	<b>8,350</b>	8,654
	<u>100,511</u>	<b>100,511</b>	<u>96,726</u>

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

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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 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy & audit	-	-	8,350	<b>8,350</b>
Staff costs	56,467	109,165	84,008	<b>249,640</b>
Establishment costs	7,387	10,772	4,333	<b>22,492</b>
Office expenses	15,638	20,752	1,249	<b>37,639</b>
Travel & subsistence	2,941	4,413	2,571	<b>9,925</b>
Depreciation	3,418	4,785	-	<b>8,203</b>
Total	<b>85,851</b>	<b>149,887</b>	<b>100,511</b>	<b>336,249</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 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy & audit	-	-	8,654	8654
Staff costs	55,807	109,650	82,009	247,466
Establishment costs	11,988	16,214	4,256	32,458
Office expenses	13,361	19,968	1,405	34,734
Travel & subsistence	3,046	4,764	402	8,212
Depreciation	3,038	4,622	-	7,660
Total	<b>87,240</b>	<b>155,218</b>	<b>96,726</b>	<b>389,184</b>

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

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#### 9 TOTAL RESOURCES EXPENDED

	2018	2017
	£	£
Total resources expended include:		
Auditors' remuneration		
Audit services	6,950	6,950
Depreciation and amortisation:		
Tangible fixed assets	68,356	63,308
Pensions costs	114,032	102,818
Operating lease rentals:		
Hire of motor vehicles	87,833	80,288
Other equipment	21,586	28,544
Land and property	14,453	14,203

#### 10 EMPLOYEES

Staff costs during the year were as follows:

	2018	2017
	£	£
Wages and salaries	1,792,061	1,694,508
Social security costs	161,455	140,985
Pension costs	114,032	102,818
	<b>2,067,548</b>	1,938,311
Other costs	32,715	34,198
	<b>2,100,263</b>	1,972,509

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 £266,474 (2017: £263,049).

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

	2018	2017
	Number	Number
Charitable activities	50	48
Fundraising	15	13
Governance	3	3
	<b>68</b>	64

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

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#### 11 PAYMENTS TO TRUSTEES AND CONNECTED PERSONS

One trustee received remuneration in the year directly from the charity £18,000 for work directly under a commercial contract (2017: £5,675).

The expense reimbursements paid to 1 trustee in 2018 were £1,782 (2017: nil)

#### 12 TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures Fittings and Equipment £	Motor Vehicles £	2018 Total £
<b>Cost</b>				
At 1 January 2018	1,956,171	301,509	-	<b>2,257,680</b>
Additions	97,774	14,656	-	<b>112,430</b>
At 31 December 2018	<u>2,053,945</u>	<u>316,165</u>	-	<b><u>2,370,110</u></b>
<b>Depreciation</b>				
At 1 January 2018	431,319	246,440	-	<b>677,759</b>
Provided in the year	40,724	27,632	-	<b>68,356</b>
At 31 December 2018	<u>472,043</u>	<u>274,072</u>	-	<b><u>746,115</u></b>
<b>Net Book Value at 31 December 2018</b>	<b><u>1,581,902</u></b>	<b><u>42,093</u></b>	-	<b><u>1,623,995</u></b>
Net book value at 31 December 2017	<u>1,524,852</u>	<u>55,069</u>	-	<u>1,579,921</u>

All tangible fixed assets were used for charitable purposes.

The net book value of the tangible fixed assets includes £13,679 (2017: £27,357) in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £13,679 (2017: £13,679) for the year.

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

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#### 13 INVESTMENTS

	2018	2017
	£	£
An analysis of investments is as follows:		
COIF Charity Funds	14,491	14,405
Charities Aid Foundation	122,076	136,624
Total listed investments	<u>136,567</u>	<u>151,029</u>

All shares are held within the United Kingdom.

#### Listed Investments

	2018	2017
	£	£
An analysis of the movement in the market value of investments is as follows:		
Valuation at 1 January 2018	151,029	134,999
Additions	2,869	2,613
Unrealised gain/(loss) on revaluation	<u>(17,331)</u>	13,417
Valuation as at 31 December 2018	<u>136,567</u>	<u>151,029</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 2018	4,100	75,709	79,809
Additions	-	2,869	2,869
At 31 December 2018	<u>4,100</u>	<u>78,578</u>	<u>82,678</u>

#### 14 STOCK

	2018	2017
	£	£
Stock	<u>29,682</u>	<u>21,990</u>

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

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#### 15 DEBTORS

	2018	2017
	£	£
Prepayments	108,773	107,681
Accrued income	259,273	272,449
Other debtors	37,424	37,228
	<u>405,470</u>	<u>417,358</u>

Accrued income includes £227,141 of legacy income (2017: £252,448)

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

	2018	2017
	£	£
Net obligations under hire purchase contracts	12,247	12,247
Other creditors	96,475	73,443
Accruals	30,940	86,424
Other taxation and social security	41,725	37,929
	<u>181,387</u>	<u>210,043</u>

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

	2018	2017
	£	£
Net obligations under hire purchase contracts	<u>811</u>	<u>14,828</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 2018

#### 18 RESTRICTED FUNDS

	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

#### COMPARATIVE

	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

- 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 2018

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#### Restricted Funds (continued)

##### Other restricted funds:

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

#### COMPARATIVE

##### Other restricted funds:

	<b>Dog and Puppy Sponsorship</b>	<b>Family Dog</b>	<b>Kennel &amp; Equipment</b>	<b>Aftercare Project</b>	<b>Regional Support</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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

The other restricted funds as at 31 December 2018 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 2018

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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 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

#### COMPARATIVE

	<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	1,199,417	2,820,890	4,020,307

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 2018

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#### 20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

#### COMPARATIVE

	<b>Designated Funds £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2017 Total £</b>
Tangible fixed assets	848,417	150,054	581,450	1,579,921
Investments	-	151,029	-	151,029
Current assets	351,000	2,744,679	51,392	3,147,071
Current liabilities	-	(210,043)	-	(210,043)
Long term liabilities	-	(14,828)	-	(14,828)
	<b>1,199,417</b>	<b>2,820,890</b>	<b>632,842</b>	<b>4,653,149</b>

#### 21 COMMITMENTS

There were capital commitments at 31 December 2018 of £nil (2017 - £nil).

## DOGS FOR GOOD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2018

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#### LEASING COMMITMENTS

The Charity has annual operating lease commitments as follows:

<b>Plant and Machinery</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Within one year	<b>73,081</b>	79,819
Between two and five years	<b>82,829</b>	67,870
	<b>155,910</b>	147,689
<hr/>		
<b>Land and Property</b>		
Within one year	<b>17,308</b>	13,871
Between two and five years	<b>17,604</b>	21,339
	<b>34,912</b>	35,210
	<b>176,445</b>	182,899

#### 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.dogsforgood.org](http://www.dogsforgood.org)

[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

Ian Burr

### The Board of Trustees

John Starley

Annabelle Charman (appointed 31.07.18)

Ginette Bryant (appointed 24.04.18)

John Sewell-Rutter

Patricia Thompson

Ross Tiffin

John Farrell (Chair)

James Stallard (resigned 09.04.18)

Louise Thomson (appointed 31.07.18)

### Chief Executive and Company Secretary

Peter Gorbing

### Auditors

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Countrywide House

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Banbury, Oxfordshire

OX16 9SA

### Solicitors

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