

IRISH DOGS FOR THE DISABLED COMPANY LIMITED BY GUARANTEE  
(Not having share capital and limited by guarantee)

Directors' Report and Financial Statements  
Year Ended 31 December 2016

**Irish Dogs for the Disabled Company Limited by Guarantee  
Directors Report and Financial Statements 2016  
(not having share capital and limited by guarantee)**

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**Irish Dogs for the Disabled Company Limited by Guarantee  
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**DIRECTORS' REPORT**

**Directors' Report for the year ended 31 December 2016**

The Directors are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31<sup>st</sup> December 2016 which are prepared to meet with the requirements for a Directors' report and accounts for Companies Act 2014 purposes.

The financial statements comply with the Charities Act 2009, Companies Act 2014, the Company Constitution and Accounting and Reporting by Charities, Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland which is effective from 1<sup>st</sup> January 2015.

The Directors' Report contains the information required to be provided in the Trustees' Annual under Statement of Recommended Practice guidelines.

**Chairman's Statement**

Irish Dogs for the Disabled is a highly successful and cost effective charity. We are meeting all our Aims, Objectives and Targets as set out in our Strategy Statement. We are providing approximately 24 Assistance Dog/Client Partnerships per annum completely free of charge. We are achieving this in a highly cost efficient manner and to the highest ethical standards and standards of best practice in this area as audited by Assistance Dogs International.

In the past year, we have consolidated a wide range of partnerships and networked contacts with the Prison Service and other donors including Intel, Enterprise Ireland, JTI Ireland and The Ireland Fund. We have also been re-accredited with Assistance Dogs International.

The charity has a strong and diverse board of directors and we are fully compliant with all the oversight and regulatory frameworks that apply in the not for profit/charitable sector.

I am very proud of Irish Dogs for the Disabled – our Board of Directors, Our CEO Jennifer Dowler, our partnerships and our working dogs and puppies in training. Irish Dogs for the Disabled is a charity is going from strength to strength in a challenging fiscal environment. Irish Dogs for the Disabled is a credit to all our staff, volunteers, voluntary fundraisers and the families with whom we interact and support.

**About the Company**

Irish Dogs for the Disabled is a National Company established in 2007. It is unique in Ireland. Irish Dogs for the Disabled provide – completely free of charge – Assistance Dogs for children and adults with physical disabilities. With no funding from the Irish Government, Irish Dogs for the Disabled currently provide over 135 partnerships between our wonderful working dogs and disabled children and young adults all over Ireland.

Our Patron is Peter O'Mahony – Munster and Irish International rugby player.

**Our Main Objective**

Our main objective is to promote independence and better quality of life for people with disabilities by providing Assistance Dogs/Therapy Dogs. This includes helping to improve social interaction and access to education and employment.

## **DIRECTORS' REPORT - Continued**

### **Objectives and Activities**

The main objective stated above is achieved through the following activities:

- a) Breeding, purchasing or otherwise acquiring dogs suitable for training and educating to the standards required by Assistance Dogs International. Some brood bitches are given homes by volunteers and some reside in the Dóchas Womens' Prison, Mountjoy.
- b) Training dogs using qualified, accredited trainers and incorporating the 'Buddy' programme at Shelton Abbey Prison whereby carefully selected prisoners, under the supervision of a Company trainer, carry out initial early training of young dogs.
- c) Training and educating clients in the proper care and safe use of their Assistance dogs.
- d) Providing additional services as thought necessary for individual clients' needs.
- e) Increasing the profile of the Company and maintain a steady source of funds to allow the Company to continue its work.

### **Our Mission**

Our mission is to assist children and adults living with physical disabilities to enjoy a greater independence and a better quality of life and where possible, to help them into education and employment, through the provision our specially trained Assistance Dogs provided free of charge to the recipient.

To improve the quality of life for individuals with special needs whilst at the same time promoting independence and improvement to their social interaction through the placement of our Therapy dogs.

Our aim is to train dogs to the highest standard set by the Assistance Dogs International. The training programme of our Assistance Dogs is specially designed to assist people with their particular physical disabilities. Through practical tasks our dogs offer freedom and independence, but in addition, an assistance dog becomes a reason to go out, giving a new found confidence that opens doors to fresh opportunities including friendships, hobbies, education and even careers. The partnerships we create between people living with physical disabilities and dogs are life-changing.

To continue to develop our breeding and training programs to ensure we remain current and place assistance dogs with the best health and temperament possible.

### **Our Vision**

Our vision is to create, foster and develop – completely free of charge – world class Assistance Dog Partnerships throughout Ireland that dramatically enhance the quality of the lives of our clients. A fundamental part of this vision is the establishment of national training centre where the Company can coordinate training, provision of information and educational activities.

### **Our Philosophy**

Our Philosophy is to promote Assistance Dog Partnerships among children and young adults with physical disabilities – so that they can realise their fullest physical potential, in both their personal and work/education life. We also wish to raise awareness of the value of Assistance Dog partnerships and to remove all barriers - physical, legal, regulatory or otherwise to their fullest integration in all aspects of Irish life.

## **DIRECTORS' REPORT - Continued**

### **Achievements and Performance**

During 2016 the Company achieved renewed accreditation from Assistance Dogs International (ADI).

The work of the Company was recognized by the award to our CEO Jennifer Dowler of 'Person of the Month' for Blarney and Cork and nomination for 'Person of the Year'.

A particular success were the prison programs in Shelton Abbey Open Prison and in Dóchas Women's Prison in Mountjoy. Further details are in the Activities section.

Two 'open days' were held during the year to help introduce the Company to the local population and say thank you for the support received to date.

The Company received valuable publicity through an article in the Ireland Fund Magazine and has also had several favourable reports in the national newspaper media.

An additional publicity boost was gained by the appointment of the Irish rugby star Peter O'Mahony as the Company's patron.

The core success of the Company is reflected in the continued growth in numbers of established partnerships.

### **Training Numbers**

A total of 22 dogs were trained and matched to clients. 18 of these were Stability/Task dogs and the remainder trained as Therapy dogs. This slightly exceeded the original target for the year.

### **Training Programs**

There was a variety of training programs run throughout the year.

Two were experimental puppy programs. The first was run in conjunction with AniEd Ireland, an education company providing professional courses in animal care, training & behaviour. Puppies were placed with volunteer trainers for 8 weeks of intensive training. The success of this program will be evaluated when the puppies start their formal training at age two years.

The other puppy program took place at the Training Unit at Mountjoy Men's Prison. Again, this program will be evaluated in the long term.

The 'Buddy' program at Shelton Abbey continues to flourish and has been acknowledged as making a valuable contribution to the early training of our dogs.

### **Volunteer and Donor Support**

Dogs for the Disabled is extremely fortunate to have a nationwide community of volunteers and fundraisers. All our volunteers and fundraisers are unpaid and give generously of their time, energy and hard work to raise awareness about the Company and to raise much needed funds. Our fundraising efforts range from bucket collections at supermarkets and shopping centers, along with street collections in all our major towns and cities.

The Company has received some corporate funding from a variety of sources. This has made a substantial contribution to the running of the Company and is greatly appreciated.

### **Future Development and Outlook for 2017**

The main aim for the future is to secure a site and establish new premises for the Company. We are currently located in temporary premises in Togher, Cork. The move from Blarney to this more populated area has been very beneficial in raising the profile of the Company but a long-term solution is vital for the Company to grow and establish a National Training Centre.

It is intended to cope with the increased workload in the office by employing a part-time administration assistant. Additionally, a fully qualified Assistant Dog Trainer and an apprentice will be employed.

It is expected that the number of partnerships achieved in 2017 will be slightly less than last year due to a reduction in the number of puppies produced in 2015.

**DIRECTORS' REPORT – Continued**

**Financial review based on results for the year, including income and expenditure**

The Company receives no government funding. It relies on donations collected by a group of volunteers at street collections/flag days, online donations and occasional grants from corporate bodies. In addition, an annual sale of Christmas cards and calendars is held.

As directors, we are very happy with the progress made and the continued stability of the Company. This ongoing success is a reflection of the enormous amount of hard work done by the staff and management. Their dedication is much admired and appreciated by the board.

Income for the year of just over €398,797 showed a welcome increase over the previous year. At the year-end, there was a balance of €313,040 which improves the prospects of being able to fund the purchase of a suitable site and construction of a future training center.

**Reserves**

The charity remains proactive in sourcing and maintaining new and consistent revenue streams. This funding is intended to help to achieve our plan to purchase a site in the near future with a view to establishing a permanent base where the training, kenneling and day to day activities can be carried out in one, central location.

This will be a major investment in the future of the Company. In the short term, it is intended to increase our staff numbers.

**Key Management Personnel**

CEO:	Jennifer Dowler
Board of Directors:	Tom Clonan (Chairman)
	Jason Kelly
	Marnie Cafferkey
	Deirdre O'Shaughnessy
	Anne Mac Guinness (Secretary)

In addition, the Company retains the services of the following:

Auditor: Quintas, Heron House, Blackpool Retail Park, Cork.

Solicitor: John O'Keeffe and Co Solicitors, 2nd Floor,  
City Gate Building 1000, Mahon, Cork.

Bank: Allied Irish Banks, South Mall, Cork

**Commitment to Standards in Fundraising Practice**

The Company is registered with the Charities Regulatory Authority and will continue to be compliant with all legislation and regulatory frameworks.

The Company subscribes to the principles set out in the 'Statement of Guiding Principles for Fundraising' and is in the process of preparing for formally signing up to the Guiding Principles.

**Irish Dogs for the Disabled Company Limited by Guarantee  
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**DIRECTORS' REPORT - Continued**

**Staff and Volunteers**

Office Manager:	Margaret Guckian
Assistance Dog Trainer (Jan to Aug)	Orlagh McCarthy
General Assistant (Mar to Dec under Tús scheme)	Nicole Lonergan

The Company depends greatly upon a network of volunteers and fundraisers who support the Company throughout the year in a variety of activities.

**Structure, Governance and Management**

The name of the Company is Irish Dogs for the Disabled Company Limited by Guarantee

This is a company limited by Guarantee registered under Part 18 of the Companies Act 2014

The Company operates with a Chief Executive Officer who manages the day to day activities and reports to a Board of five Directors. The Directors have signed up to operate under the 'Governance Code for Community and Voluntary Organizations'.

Apart from the CEO and board of directors the work of the Company is carried out by a staff of three and a large group of unpaid volunteers.

**Organizational Risk Management and Internal Control**

Interim Management Plan

It has been agreed by the charity directors of Irish Dogs for the Disabled Company Limited by Guarantee that in the event of personal crisis of our key staff that we will turn to Excel Recruitment, as Ireland's leading Recruitment company and our board of directors for help, guidance and support. Excel Recruitment provides interim managers to help run your business in peak periods, to cover holidays or in times of crisis. They employ the managers on your behalf, taking the complexity out of short term employment

Succession Plan

Through our succession planning process, we strive to retain superior employees because they appreciate the time, attention, and development that we invest in them. We believe that employees are motivated and engaged when they can see a career path for their continued growth and development. To effectively do succession planning in our organisation, we identify the Company's long term goals. Through our succession planning process, we recruit employees, develop their knowledge, skills, and abilities, and prepare them for advancement to promotion into more challenging roles.

Recruiting new management

In the event of the need to recruit new management this will be undertaken by our board of directors as they are key shareholders and it is a legal requirement under the Companies Act.

Budgetary Shortfall

As a Company this is always a concern as we have no guaranteed income. To combat this, we have agreed to maintain reserves to cover all wages for a minimum of a six-month period. In addition, the charity remains proactive in sourcing and maintaining new and consistent revenue streams.

**Irish Dogs for the Disabled Company Limited by Guarantee  
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**DIRECTORS' REPORT - Continued**

Disaster Recovery Plan

It is essential for the Company to develop a disaster recovery plan. A disaster such as a flood, fire or computer virus attack can cripple operations.

Without an effective disaster recovery plan in place, a short-term problem can rapidly evolve into a long-term financial disaster for the Company.

These are the six steps we have in place:

1. **Emergency response checklist:** The emergency response checklist details who in the Company is notified following the disaster and the measures that should be taken to minimise the effects (for example, turning the water off at the stop tap following a burst pipe).
2. **Employees have a copy of the plan and we run drills annually for staff to familiarise themselves with their roles.**
3. **Regularly backup data:** Ensure backups are carried out on a regular basis (at least once a day) and can be accessed away from headquarters.
4. **Make arrangements for working off-site:** An emergency office will be allocated for the Company in the event of such unexpected events.
5. **Keep clients informed:** We ensure our clients have additional telephone numbers (mobile and temporary landline) and email addresses they can reach the Company until the operations are back to normal.
6. **Insure:** The Company has a buildings and contents insurance in place, which covers against a number of disasters including flood, fire and theft.  
Professional indemnity insurance covers against allegations of negligence in our work. Managing client relationships can be particularly difficult following an unexpected disaster, and if your firm misses a deadline which costs your client money, they may take legal action to recover their losses. Professional indemnity covers the legal fees in defending your claim, in addition to the costs in putting the mistake right.



**Irish Dogs for the Disabled Company Limited by Guarantee  
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**DIRECTORS' REPORT - Continued**

***Statement as to disclosure to our auditors***

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

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware, and
- The Directors, having made enquiries of fellow Directors and the auditor that they ought to have taken, have each taken all steps that he/she is obliged to take as Director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**EXEMPTIONS FROM DISCLOSURES**

***Disclosure of individual remuneration of senior staff***

The disclosure of remuneration for each staff member in the senior management team is not disclosed individually due to the over-riding requirements of the Data Protection Act. Total remuneration for the team is disclosed in note 5.

***Companies Act, 2014***

The reporting requirements of the Companies Act, 2014, relating to financial statements do not apply to the company, as it is a company limited by guarantee not having a share capital.

**INDEPENDENT AUDITOR**

Pursuant to Section 383 (2) of the Companies Act 2014, the independent auditor, Quintas, Certified Public Accountants and Registered Auditors will continue in office.

**By order of and on behalf of the Board of Directors**



**Thomas Clonan**  
Chairperson



**Anne McGuinness**  
Director

**Irish Dogs for the Disabled Company Limited by Guarantee  
(not having share capital and limited by guarantee)**

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**Directors' responsibilities statement  
Year ended 31<sup>st</sup> December 2016**

The Board of Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish Law and regulations.

Irish Company law requires the Directors to prepare financial statements for each financial year. Under the law, they have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102, "The financial reporting standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland.

In applying that framework, the Directors have elected to have regard to the Statement of Recommended Practice (revised 2015).

The Company financial statements are required by law to give a true and fair view of the state of affairs of the company and of the income and expenditure and application of resources of the company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Board of Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The Board of Directors are responsible for preparing a Directors' Report that complies with the requirements of the Companies Act 2014.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's company website. Legislation in the Republic of Ireland governing the preparation and dissemination of official statements may differ from legislation in other jurisdictions.

## **Independent auditors report to the members of Irish Dogs for the Disabled Company Limited by Guarantee**

We have audited the financial statements of Irish Dogs for the Disabled Company Limited by Guarantee for the year ended 31st December 2016 which comprise the statement of Financial Activities, Balance Sheet, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland. In applying that framework, the directors have elected to have regard to the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (issued November 2014) ("the Charities SORP"). Our audit was conducted in accordance with International Standards on Auditing (ISAs) (UK & Ireland).

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditor**

As explained more fully in the director's responsibilities statement set out on page 9, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the director's report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2016 and of its profit for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular the requirements of the Companies Act 2014 and having regard to the Charities SORP.

### **Matters on which we are required to report by the Companies Act 2014**

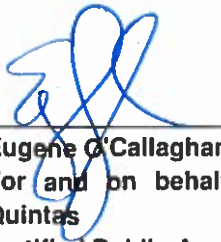
- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the director's report is consistent with the financial statements.

**Irish Dogs for the Disabled Company Limited by Guarantee  
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**Matters on which we are required to report by exception**

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of director's remuneration and transactions specified by sections 305 to 312 of the Act are not made.



**Eugene O'Callaghan**  
For and on behalf of  
Quintas

**Certified Public Accountants and Statutory Audit Firm**  
**Heron House**  
**Blackpool Park**  
**Blackpool**  
**Cork**

**Irish Dogs for the Disabled Company Limited by Guarantee  
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**STATEMENT OF FINANCIAL ACTIVITIES**

Including income and expenditure for the Year Ended 31 December 2016

	Notes	Unrestricted funds 2016 €	Restricted funds 2016 €	Total 2016 €	Total 2015 €
<b>Income and endowments from:</b>					
- Donations and legacies	1	279,811	-	279,811	108,920
- Charitable activities	2	118,262	-	118,262	208,935
- Other trading activities	3	724	-	724	1,929
<b>Total income</b>		<b>398,797</b>	<b>-</b>	<b>398,797</b>	<b>319,784</b>
<b>Expenditure on:</b>					
Raising funds	4	30,255	-	30,255	34,122
Charitable activities	4	163,937	-	163,937	209,593
Management and Admin	4	34,333	-	34,333	-
<b>Total expenditure</b>		<b>228,525</b>	<b>-</b>	<b>228,525</b>	<b>243,715</b>
<b>Net (expenditure)/income</b>		<b>170,273</b>	<b>-</b>	<b>170,273</b>	<b>76,069</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		142,767	-	142,767	66,698
<b>Total funds carried forward</b>		<b>313,039</b>	<b>-</b>	<b>313,039</b>	<b>142,767</b>

On behalf of the Board

  
Thomas Clonan  
Chairperson

  
Anne McGuinness  
Director


**Irish Dogs for the Disabled Company Limited by Guarantee  
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**Balance Sheet  
as at 31st December 2016**

	Notes	2016		2015	
		€	€	€	€
<b>Fixed Assets</b>					
Tangible Assets	7		34,949		39,109
<b>Current Assets</b>					
Cash at bank and in hand		<u>355,714</u>		<u>177,467</u>	
		355,714		177,467	
Creditors: amounts falling due within one year	8	<u>(6,747)</u>		<u>(2,932)</u>	
Net Current assets			<u>348,967</u>		<u>174,535</u>
Total assets less current liabilities			383,916		213,644
Net Assets			<u>383,916</u>		<u>213,644</u>
<b>The funds of the charity</b>					
Capital Contribution Reserve			70,877		70,877
Restricted Funds			-		-
Unrestricted Funds			<u>313,039</u>		<u>142,767</u>
			<u>383,916</u>		<u>213,644</u>

**On behalf of the Board**

  
Thomas Clonan  
Chairperson

  
Anne McGuinness  
Director

**Irish Dogs for the Disabled Company Limited by Guarantee  
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**CASH FLOW STATEMENT  
Year Ended 31 December 2016**

	2016	2015
	€	€
<b>Reconciliation of operating profit to net cash inflow from operating activities</b>		
Operating profit	170,272	76,069
Depreciation	7,756	7,305
Increase in creditors	4,021	(3,226)
<b>Net cash inflow from operating activities</b>	<u>182,049</u>	<u>80,148</u>
<b>Cash flow statement</b>		
Net cash inflow from operating activities	182,049	80,148
Capital expenditure	(3,595)	(4,988)
<b>Increase in cash in the year</b>	<u>178,454</u>	<u>75,160</u>
<b>Reconciliation of net cash flow to movement in net funds</b>		
<b>Increase in cash in the year</b>	178,454	75,160
<b>Net funds at 1st January 2016</b>	176,426	101,266
<b>Net funds at 31st December 2016</b>	<u><u>354,880</u></u>	<u><u>176,426</u></u>

**Irish Dogs for the Disabled Company Limited by Guarantee  
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**ACCOUNTING POLICIES**

The significant accounting policies adopted by the company are as follows:

**Basis of preparation**

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland, in preparing financial statements giving a true and fair view, are those issued by the Accounting Standards Board and published by the Institute of Certified Public Accountants in Ireland.

The company has applied the recommendations contained in the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) which is effective from 1 January 2015 in preparing the financial statements.

The format of the analysis and disclosure of expenditure has been changed to comply fully with the Statement of Recommended Practice in the statement of financial activities on page 12 and in note 4.

**Accounting convention**

The financial statements are prepared in euro under the historical cost convention.

**Income**

Income is included in the statement of financial activities only when realised in the form of cash or other assets, the ultimate realisation of which can be assessed as probable. The company, in common with many similar charitable organizations, derives a proportion of its income from voluntary donations and fund raising activities held by individuals/parties outside the control of the company. Income from fundraising, voluntary subscriptions and donations is necessarily recognized with effect from the time it is received into the company's bank accounts or entered into the company's accounting records.

Donations comprise gifts that will not provide any economic return to the donor other than the knowledge that someone will benefit from the donation.

Assets donated under bequests or otherwise are included in the statement of financial activities at their value to the association on the date of receipt.

**Tangible assets**

Tangible assets are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of tangible assets, other than land, over their estimated useful lives.

The estimated useful lives of tangible assets by reference to which depreciation is calculated are as follows:

Motor vehicles	8 years
Furniture and fittings	8 years



**Irish Dogs for the Disabled Company Limited by Guarantee  
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**ACCOUNTING POLICIES - continued**

**Assistance dogs**

The cost of acquiring, maintaining and training dogs is charged in the period in which the expenditure is incurred.

**Revenue grants**

Grants and assistance to fund non-capital expenditure are credited to the statement of financial activities in the period in which the related expenditure is incurred.

**Taxation**

No charge to taxation arises due to the exempt status of Irish Dogs for Disabled Company Limited by Guarantee. Irrecoverable value added tax is expensed as incurred.

**Restricted and unrestricted reserves**

The Irish Dogs for the Disabled Company Limited by Guarantee operates the following funds:

**Restricted funds:**

Restricted funds represent income, which has been received and recognized in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Donations or grants may become repayable in the event that the conditions of the related agreements are not adhered to. These funds are not available for the general purposes of Irish Dogs for the Disabled.

Expenditure which meets these conditions is shown as charged to the fund.

**Unrestricted funds:**

**General funds:** these represent amounts which can be used at the discretion of Irish Dogs for the Disabled, in furtherance of the objects of the charity. Such funds may be held in order to finance working capital, capital investment or new programs. The use of unrestricted funds is therefore not restricted to any particular charitable purpose of the charity

**Designated funds:** these represent amounts that Irish Dogs for the Disabled may at its discretion set aside for specific purposes which would otherwise form part of the general reserves of the charity. Specifically, Irish Dogs for the Disabled will be setting aside funds to fund the purchase of a suitable site and construction of a training centre.

**Capital funds:** these reflect the net value of fixed assets purchased by Irish Dogs for the Disabled less capital grants outstanding on those assets.

**ACCOUNTING POLICIES- continued**

**Resources expended**

Resources expended are accounted for when they are incurred and include amounts due at the end of the year but not paid. Resources expended include attributable value added tax which cannot be recovered.

**Support costs**

Support costs are costs incurred to facilitate an activity. Support costs do not change directly as a result of the activity taken. Support costs include the central office functions, such as governance, general management, payroll administration, budgeting and accounting, information technology, human resources and finance.

**Governance costs**

Governance costs are the costs associated with the stewardship arrangements of the charity. They comprise costs arising from the constitutional and obligatory arrangements, as well as the costs associated with the strategic management of the company's activities. Typical costs would be audit and legal fees, direct salary and overhead costs incurred in the strategic as opposed to the day to day management of the organization.

**Contingent liability**

A contingent liability arises where a possible obligation from past events arises where its existence will be confirmed only by the occurrence of one or more uncertain future events not wholly with the charity's control or a present obligation that rise from past events but is not recognized in the accounts - either because it is not probable that a transfer of economic benefits will be required to settle the obligation, or because the amount of the obligation cannot be measured with sufficient reliability.

**Irish Dogs for the Disabled Company Limited by Guarantee  
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**NOTES TO THE FINANCIAL STATEMENTS**

**1 Income from Donations**

	2016	2015
	€	€
Donations	279,811	108,920
Made up as follows		
Unrestricted Income	279,811	108,920
Restricted Income	<u>-</u>	<u>-</u>
	<u>279,811</u>	<u>108,920</u>

**2 Income from Charitable activities**

	2016	2015
	€	€
Other Income from charitable activities	<u>118,262</u>	<u>208,935</u>
	<u>118,262</u>	<u>208,935</u>
Total Income from charitable activities	<u>118,262</u>	<u>208,935</u>

**3 Income from other trading activities**

	2016	2015
	€	€
Income from other trading activities	<u>724</u>	<u>1,929</u>
Total Income from other trading activities	<u>724</u>	<u>1,929</u>
Made up as follows		
Unrestricted Income	724	1,929
Restricted Income	<u>-</u>	<u>-</u>
	<u>724</u>	<u>1,929</u>

**Irish Dogs for the Disabled Company Limited by Guarantee  
(not having share capital and limited by guarantee)**

**4. Expenditure**

In accordance with the FRS 102 Charity SORP (2015) expenditure is analysed as follows.

	Generating Voluntary income €	Charitable activities (note 6) €	Management and administration €	Total 2016 €	Total 2015 €
Maintenance, expenses of dogs and other direct costs	1,702	38,601	-	40,303	33,094
Food allowance - dogs	-	10,208	-	10,208	13,947
Purchase of dogs for Breeding Regeneration program	-	1,450	-	1,450	4,350
Support costs:					
Staff remuneration and other staff costs	21,126	38,703	34,333	94,161	101,565
Travel, subsistence and motor expenses	-	16,460	-	16,460	16,277
Premises, IT and communications	-	33,001	-	33,001	35,880
Fundraising costs including advertising	3,026	623	-	3,649	4,981
Professional fees, recruitment and other costs	1,195	1,195	-	2,390	4,049
<b>Subtotal</b>	<b>27,048</b>	<b>140,241</b>	<b>34,333</b>	<b>201,622</b>	<b>214,143</b>
Allocation of support costs to activities					
Governance	-	-	-	-	-
Finance	-	-	-	-	-
Information Technology	-	-	-	-	-
Human Resources	-	-	-	-	-
Overheads	3,207	23,696	-	26,903	29,572
<b>Total resources expanded - year ended 31 December 2016</b>	<b>30,255</b>	<b>163,937</b>	<b>34,333</b>	<b>228,525</b>	<b>243,715</b>
<b>Total resources expanded - year ended 31 December 2015</b>	<b>34,122</b>	<b>209,593</b>	<b>-</b>	<b>-</b>	<b>243,715</b>

**Irish Dogs for the Disabled Company Limited by Guarantee  
(not having share capital and limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS- continued**

<b>5. Net Incoming resources</b>	2016	2015
	€	€
Net incoming resources are stated after charging/(crediting)		
Auditors remuneration:		
for audit	1,600	1,600
Depreciation	7,755	7,305
	<u>9,355</u>	<u>8,905</u>

**Analysis of staff costs, Directors' remuneration and expenses, and the cost of key personnel**

Wages and salaries	84,400	90,400
Social welfare costs	9,073	9,718
	<u>93,473</u>	<u>100,118</u>

0 - 40,000	<u>3</u>	<u>3</u>
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The average staff remuneration in the year was:	28,000	30,133
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Average number of employees	3	3
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Made up as follows:

	2016	2015
	Full Time	Full time
<b>Fundraising and Marketing</b>		
<b>Operations</b>		
Dog care & welfare, breeding & puppy walking	2	2
<b>Support services</b>		
Finance	1	1

NOTES TO THE FINANCIAL STATEMENTS- continued

Analysis of staff costs, Directors' remuneration and expenses, and the cost of key personnel (cont'd)

6. Taxation

The association is exempt from taxation due to its charitable status (Revenue Commissioner's registration number CHY17821).

7. Tangible assets

	<u>Furniture &amp; Fittings</u>	<u>Motor Vehicle</u>	<u>Total</u>
	€	€	€
Cost			
At 1st January 2016	8,861	49,586	58,447
Additions	3,595	-	3,595
Disposals	-	-	-
At 31st December 2016	<u>12,456</u>	<u>49,586</u>	<u>62,042</u>
 <i><u>Depreciation:</u></i>			
At 1st January 2016	1,993	17,345	19,338
Disposals	-	-	-
Charge for the year	1,557	6,198	7,755
At December 2016	<u>3,550</u>	<u>23,544</u>	<u>27,093</u>
Carrying amount At 31st December 2016	<u>8,907</u>	<u>26,042</u>	<u>34,949</u>
Carrying amount At 31st December 2015	<u>6,869</u>	<u>32,240</u>	<u>39,109</u>

The Directors consider the carrying value of tangible fixed assets as at 31 December 2016 to be appropriate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**

**8 Creditors - Amounts falling due within one year**

	2016	2015
	€	€
<b>Loans &amp; other borrowings</b>		
<b>Visa</b>	835	1,041
<b>Other creditors</b>		
Trade creditors	3,146	291
Accrual	2,766	1,600
	<u>6,747</u>	<u>2,932</u>

**9 Post balance sheet events**

There were no significant events affecting the organization which have taken place since the end of the financial year.

**10. Commitments and contingent liabilities**

As at 31<sup>st</sup> December 2016, there are no commitments or contingent liabilities.

**11. Explanation of transition to FRS 102 from old Irish GAAP**

As stated in the accounting policies and Directors' Report, these are the Charity's first financial statements prepared in accordance with FRS 102.

The accounting policies set out on pages 15 to 17 have been applied in preparing the financial statements for the year ended 31 December 2016 and the comparative information presented in these financial statements for the year ended 31 December 2015.

On review of the introduction of FRS 102, no adjustments realised, which would require amounts as previously reported in the financial statements in accordance with Irish GAAP to be adjusted.

**12. Approval of financial statements**

The financial statements were approved by the Directors on 6<sup>th</sup> April 2017.