

**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 2017**

**Irish Dogs for the Disabled Company Limited by Guarantee
Directors Report and Financial Statements 2017
(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 2017

The Directors are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31st December 2017 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 1st 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

Dogs for the Disabled is a unique and highly successful charity that provides Assistance dogs free of charge for clients with physical disabilities. We are the only charity of our kind in Ireland and our stability dog programme is unique in Europe.

At Dogs for the Disabled we are driven by our belief in a better world for our clients, a world where they are active members of society and not limited by their disability. We do this through the provision of our multi-talented assistance dogs.

The feeling of not having to ask for help for simple everyday tasks is empowering, develops confidence and allows the person's true gifts to shine through.

The majority of our clients are children living with severe physical disabilities which affect their independence and social interaction. Our highly trained dogs have made huge differences to their lives and many of these children have managed to achieve walking despite having been told that this would never happen and that they would always be confined to a wheelchair.

Dogs for the Disabled is a very cost effective charity despite receiving no government help or funding. Our success is based on working to the highest ethical standards and standards of best practice. We are one of only two Irish charities accredited by Assistance Dogs International.

Our assistance dogs have always been the core and heart of what we do and always will be. However we recognise that our work to date has impacted greatly on a relatively small client population and we want to help and make a difference to a greater number of people's lives. To this end we have commenced training additional dogs as therapy dogs.

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

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

About the Company

Dogs for the Disabled is a National Company established in 2007. It is unique in providing Assistance Dogs, free of charge, for children and adults with physical disabilities. With no funding from the Irish Government, Dogs for the Disabled has provided over 158 partnerships between our wonderful working dogs and disabled children and young adults all over Ireland.

The company is run under a board of directors by our CEO Jennifer Dowler, assisted by two office staff, dog trainers and assistants and backed by a large network of volunteers.

**Irish Dogs for the Disabled Company Limited by Guarantee
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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.

Objectives and Activities

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

- a) We believe in 100% ethical breeding. This is applied to our approach to breeding, purchasing or otherwise acquiring dogs suitable for training and educating to the standards required by Assistance Dogs International (ADI). Some brood bitches are cared for in Dóchas Women's Prison, Mountjoy. Others are cared for by volunteers in their own homes.
- b) Training dogs using qualified, accredited trainers and incorporating positive reinforcement methods. We are continually monitoring and adapting our handling style to keep up with the most up to date international training standards. Our most recently appointed trainer is herself an ADI assessor of great experience. We are very proud of achieving independent, external ADI accreditation.
- c) Training and educating clients in the proper care and safe use of their Assistance dogs. Each client is provided with extensive, one to one training focusing on the particular needs of the client's daily life and routine.
- d) Providing additional services as thought necessary for individual clients' needs such as work or school based activities etc..
- e) Increasing the profile of the Company and maintaining a steady source of funds to allow the Company to continue and develop its work to help even more people.

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 of 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 programmes 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.

**Irish Dogs for the Disabled Company Limited by Guarantee
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Achievements and Performance

The charity celebrated its tenth anniversary on 21-Apr-2017. The celebrations were held at the charity head office in Togher, Cork. A large number of volunteers, clients and their families attended. This was very rewarding as the charity has always been based on operating as an open, friendly, honest and client driven organisation.

As mentioned above our training staff have been bolstered by the appointment of an additional trainer who is also an assessor for Assistance Dogs International. This is a great help in maintaining high levels of dog training standards.

To further improve our training methods we have incorporated some of the principles of the 'Enriched Puppy Protocol' developed by Suzanne Clothier. This enhances the physical, social and cognitive development of a puppy during the first nine weeks of its life. We see this time spent as a great investment in producing stable, well balanced working dogs.

We are building new relationships with Coolmine Drug Rehabilitation Centre in Blanchardstown with a view to placing some puppies there for socialising and early training in 2018. These puppies will be part of the new therapy programme.

There have been several favourable reports in the media and national newspapers.

The charity continues to provide a steadily increasing number of partnerships.

Training Numbers

A total of 23 dogs were trained and matched to clients. This slightly exceeded the original target for the year.

Training Programs

The main change this year has been the preparation for placing puppies in Coolmine Drug Rehabilitation Centre referred to above. This will mainly help to expand the provision of therapy dogs in the future.

Over the past year we have started to train therapy dogs to assist people with Alzheimer's and Dementia. These dogs will work alongside qualified therapists. Some dogs are already at work; Hugo in the Mercy Hospital, Cork and Hallie and Homer in St. Otteran's Hospital, Waterford. Another dog Ivan assists a physiotherapist in Youthreach, Cork.

Volunteer and Donor Support

Dogs for the Disabled is extremely fortunate to have a nationwide community of volunteers and fundraisers. All of 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 centres, along with street collections in all of 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 2018

Since the 2017 accounts were submitted a deposit has been put down on a site for the charity. A new site would be transformative for the work of the charity and bring the establishment of a national training centre much nearer.

An apprentice dog trainer will be employed during the year.

It is expected that the number of partnerships achieved in 2018 will be greater than 2017.

**Irish Dogs for the Disabled Company Limited by Guarantee
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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 €356,000 showed a slight decrease over the previous year. At the year end our net balance sheet position was in excess of €421,000 which improves the prospects of being able to fund the purchase of a suitable site and construction of a future training centre.

Reserves

For many years the charity has worked hard to maintain financial stability. In order to achieve security and longevity the charity needs reserves to protect us into the future.

Some of the reserve funds are being used to purchase a site for a permanent base for the charity. The purchase is in progress, subject to the usual conditions, and this will be a big step to securing the future of the charity. This site is a major step in providing our 'Forever Home' where the day to day activities of the charity can be carried out in one central location.

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.

Staff and Volunteers

Office Manager:	Margaret Guckian
Office Assistant	Elizabeth Atkins
Senior Assistant Dog Trainer	Hannah Plant
General Assistants (under Tús scheme)	Sarah Coleman/Wesley Kavanagh

The Company gratefully acknowledges the network of volunteers and fundraisers who support the Company throughout the year in a variety of activities.

**Irish Dogs for the Disabled Company Limited by Guarantee
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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 Organisations'.

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.

Organisational Risk Management and Internal Control

Interim Management Plan

It has been agreed by the charity directors of Irish dogs for the Disabled Ltd 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 Acts.

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.

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 five steps we have in place:

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).

Employees have a copy of the plan and we run drills annually for staff to familiarise themselves with their roles.

Regularly backup data: Ensure backups are carried out on a regular basis (at least once a day) and can be accessed away from headquarters.

Make arrangements for working off-site: An emergency office will be allocated for the Company in the event of such unexpected events.

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.

**Irish Dogs for the Disabled Company Limited by Guarantee
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Insurance: 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.

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 8.

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

21st June 2018

**Irish Dogs for the Disabled Company Limited by Guarantee
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**Directors' responsibilities statement
Year ended 31st December 2017**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish company law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with applicable Irish accounting standards, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS 102) issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland and with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015).

Under company law the directors must not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014.


In preparing those 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 the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reason for any material departure from those standards;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act, 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**Thomas Clonan
Chairperson**



**Anne McGuinness
Director**

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Irish Dogs for the Disabled Company Limited by Guarantee for the financial year ended 31st December 2017 which comprise the statement of financial activities, balance sheet, cashflow statement notes to the financial statements, including the summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2017 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the 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 directors are responsible for the other information. The other information comprises the information included in the 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 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014

**Irish Dogs for the Disabled Company Limited by Guarantee
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Independent Auditors' Report - continued

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, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors 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 directors 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 directors are responsible for assessing the 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 (Ireland) 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as going concerns. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as going concerns.

**Irish Dogs for the Disabled Company Limited by Guarantee
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Independent Auditors' Report - Continued

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our 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.



Eugene O'Callaghan
For and on behalf of
Quintas

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

21st June 2018

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

STATEMENT OF FINANCIAL ACTIVITIES

Including income and expenditure for the Year Ended 31 December 2017

	Notes	Unrestricted funds 2017 €	Restricted funds 2017 €	Total 2017 €	Total 2016 €
Income and endowments from:					
- Donations and legacies	4	169,833	-	169,833	279,811
- Charitable activities	5	100,661	-	100,661	118,262
- Other trading activities	6	85,851	-	85,851	724
Total income		356,345	-	356,345	398,797
Expenditure on:					
Raising funds	7	29,721	-	29,721	30,255
Charitable activities	7	21,847	-	21,847	163,937
Management and Admin	7	207,361	-	207,361	34,333
Total expenditure		258,929	-	258,929	228,525
Net (expenditure)/income		97,416	-	97,416	170,273
Reconciliation of funds					
Total funds brought forward		313,039	-	313,039	142,767
Total funds carried forward		410,455	-	410,455	313,039

All income and expenditure arises from continuing operations.

There are no recognised gains or losses other than the surplus / (deficit) for the above financial years.

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 2017**

	Notes	2017		2016	
		€	€	€	€
Fixed Assets					
Tangible Assets	10		22,055		34,949
Current Assets					
Cash at bank and in hand		<u>402,848</u>		<u>355,714</u>	
		402,848		355,714	
Creditors: amounts falling due within one year	11	<u>(3,571)</u>		<u>(6,747)</u>	
Net Current assets			<u>399,277</u>		<u>348,967</u>
Total assets less current liabilities			<u>421,332</u>		<u>383,916</u>
Net Assets			<u>421,332</u>		<u>383,916</u>
The funds of the charity					
Capital Contribution Reserve	14		-		70,877
Restricted Funds					
Unrestricted Funds			<u>421,332</u>		<u>313,039</u>
			<u>421,332</u>		<u>383,916</u>

On behalf of the Board



Thomas Clonan
Chairperson



Anne McGuinness
Director

21st June 2018

**Irish Dogs for the Disabled Company Limited by Guarantee
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**Cash flow statement
for the year ended 31st December 2017**

	Notes	2017	2016
		€	€
Reconciliation of operating profit to net cash inflow from operating activities			
Operating profit		97,414	170,272
Depreciation		13,669	7,756
Decrease in creditors		(3,486)	4,021
		<hr/>	<hr/>
		107,597	182,049
Cash flow statement			
Net cash inflow from operating activities		107,597	182,049
Reduction in Capital Contribution Reserve	14	(60,000)	-
Capital expenditure	10	(775)	(3,595)
		<hr/>	<hr/>
Increase in cash in the year		46,822	178,454
Reconciliation of net cash flow to movement in net funds			
Increase in cash in the year		46,822	178,454
Net funds at 1st January 2017		354,880	176,426
		<hr/>	<hr/>
Net funds at 31st December 2017		401,702	354,880

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

1. GENERAL INFORMATION

Irish Dogs for the Disabled Company Limited by Guarantee is constituted under Irish company law as a company limited by guarantee and is a registered charity. In prior years, company law scoped out companies not trading for gain for the members from the requirements with regard to formats and content of financial statements which applied to for profit companies thus permitting the adoption of a format appropriate to a charity. Accordingly, Irish Dogs for the Disabled Company Limited by Guarantee reports its performance in accordance with the format provided for in the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" as published by the Charity Commission for England and Wales. In particular, it reports its performance for the financial year in the format of the SORP'S Statement of Financial Activities (SOFA).

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities", in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council, and promulgated for use in Ireland by the Institute of Certified Public Accountants in Ireland, effective 1 January 2015 and the Companies Act 2014.

The financial statements are presented in euro.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies. (see note 3)

The following principal accounting policies have been applied:

Going Concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, for this reason, they continue to adopt the going concern basis in preparing the financial statements.

Recognition of Income

- (i) Grant income from operating activities, in furtherance of the charity's programmes is accounted for on a receivable basis.
- (ii) Public donations and similar income arising from fundraising events and activities are accounted for when received. As with many charitable organisations, independent groups and individuals from time to time organise fundraising activities. However, as amounts collected in this way are outside the control of the company, they are not included in the financial statements until received by the company.
- (iii) Donations in kind such as services rendered to the company are recognised in income with an equal amount being charged against expenditure where valuations can be measured with confidence. Valuations of donations in kind are based on the unit cost to the donor. If such a valuation is not available, reasonable market rates are used.
- (iv) Interest income is recognised in the period in which it is earned.

Recognition of Expenditure

- (i) Expenditure is analysed between the activities in furtherance of the charity's objects, cost of generating funds and governance costs

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

ACCOUNTING POLICIES - continued

The costs of each activity have been separately accumulated and disclosed. Expenditure is recognised in the period to which it relates. Expenditure incurred but unpaid at the balance sheet date is included in accruals and other creditors. Charitable expenditure comprises all expenditure incurred by the charity in meeting its charitable objectives as opposed to the costs of raising funds to finance these activities. Any publicity costs are included under the costs of generating funds due to the nature of the costs being linked to the raising of funds in furtherance of the charity's objects.

- (ii) Expenditure in project locations overseas is recognised as charitable expenditure in the period it occurs.
- (iii) Governance costs are the costs associated with the stewardship arrangements of the company. They comprise costs arising from constitutional and statutory obligations, as well as costs associated with the strategic management of the company's activities. Typical costs would be internal and external audit, and legal fees.

Taxation

The company, having charitable status is not subject to corporation tax.

Expenditure recorded included VAT where applicable as the company is classified as an exempt entity for VAT purposes.

Restricted and Unrestricted Income

Irish Dogs for the Disabled Company Limited by Guarantee maintains various types of income as follows:

Restricted Income Fund:

The restricted income represents income, which has been received and recognised 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.

Unrestricted Income:

The unrestricted income represents amounts which are expendable at the discretion of the company in furtherance of the objects of the charity. Such funds may be held in order to finance working capital or capital investment.

Irish Dogs for the Disabled Company Limited by Guarantee holds reserves for the following purposes:

- (i) To allow for uncontrollable fluctuations in income and expenditure and for unbudgeted essential expenditure, without disproportionate disruption to operations.
- (ii) To absorb setbacks and the (adverse) effects of large scale external events.
- (iii) To take advantage of unbudgeted opportunities which cannot effectively be planned in future financial periods.

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

Tangible Fixed Asset and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives, using the straight-line method.

The rates applied in calculating depreciation are:

Motor Vehicles	8 years
Furniture and fittings	8 years

Impairment of assets

At each reporting date, fixed assets are reviewed to determine whether there is any indication that those assets have suffered impairment in the recoverable amount. If there is an indication of possible impairment, the recoverable amount of the asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in note 2, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

The directors do not consider there are any critical accounting judgements or any key sources of estimation uncertainty requiring disclosure.

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

NOTES TO THE FINANCIAL STATEMENTS

4. Income from Donations

	2017	2016
	€	€
Donations	169,833	279,811
Made up as follows		
Unrestricted Income	169,833	279,811
Restricted Income	<u>-</u>	<u>-</u>
	<u>169,833</u>	<u>279,811</u>

5. Income from Charitable activities

	2017	2016
	€	€
Other Income from charitable activities	<u>100,661</u>	<u>118,262</u>
	<u>100,661</u>	<u>118,262</u>
Total Income from charitable activities	<u>100,661</u>	<u>118,262</u>

6. Income from other trading activities

	2017	2016
	€	€
Income from other trading activities	<u>85,851</u>	<u>724</u>
Total Income from other trading activities	<u>85,851</u>	<u>724</u>
Made up as follows		
Unrestricted Income	85,851	724
Restricted Income	<u>-</u>	<u>-</u>
	<u>85,851</u>	<u>724</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued

7. 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 2017	Total 2016
	€	€	€	€	€
Maintenance, expenses of dogs and other direct costs	420	-	33,384	33,804	40,303
Food allowance - dogs	-	-	9,938	9,938	10,208
Purchase of dogs for Breeding Regeneration program	-	-	2,700	2,700	1,450
Support costs:					
Staff remuneration and other staff costs	22,325	19,027	82,904	124,256	94,161
Travel, subsistence and motor expenses	426	-	16,972	17,398	16,460
Premises, IT and communications	-	-	31,251	31,251	33,001
Fundraising costs including advertising	3,270	268	-	3,538	3,649
Professional fees, recruitment and other costs	-	-	1,625	1,625	2,390
Subtotal	26,441	19,295	178,774	224,510	201,622
Allocation of support costs to activities					
Governance	-	-	-	-	-
Finance	-	-	-	-	-
Information Technology	-	-	-	-	-
Human Resources	-	-	-	-	-
Overheads	3,280	2,552	28,587	34,419	26,903
Total resources expanded - year ended 31 December 2016	29,721	21,847	207,361	258,929	228,525
Total resources expanded - year ended 31 December 2015	30,255	163,937	34,333	-	228,525

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

NOTES TO THE FINANCIAL STATEMENTS- continued

8. Net Incoming resources	2017	2016
	€	€
Net incoming resources are stated after charging/(crediting)		
Auditors remuneration:		
for audit	1,625	1,600
Depreciation	<u>13,669</u>	<u>7,755</u>
	15,294	9,355

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

Wages and salaries	111,458	84,400
Social welfare costs	<u>11,673</u>	<u>9,073</u>
	<u>123,131</u>	<u>93,473</u>

0 - 40,000	<u>3</u>	<u>3</u>
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The average staff remuneration in the year was:	32,745	28,000
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Average number of employees	3	3
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Made up as follows:

	2017	2016
	Full Time	Full time
Fundraising and Marketing		
Operations		
Dog care & welfare, breeding & puppy walking	2	2
Support services		
Finance	1	1

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

NOTES TO THE FINANCIAL STATEMENTS- continued

9. Taxation

The association is exempt from taxation due to its charitable status (Revenue Commissioner's registration number CHY 17821).

10. Tangible Assets

	Fixtures & Equipment €	Motor Vehicles €	Total €
Cost			
At 1st January 2017	12,456	49,586	62,042
Additions	775	-	775
Disposals	-	-	-
At 31st December 2017	<u>13,231</u>	<u>49,586</u>	<u>62,817</u>
Depreciation			
At 1st January 2017	3,550	23,544	27,094
Charge for the year	2,628	11,041	13,669
At December 2017	<u>6,178</u>	<u>34,585</u>	<u>40,763</u>
Carrying Amount at 31st December 2017	<u>7,053</u>	<u>15,001</u>	<u>22,054</u>
Carrying Amount at 31st December 2016	<u>8,907</u>	<u>26,042</u>	<u>34,949</u>

The Directors consider the carrying value of tangible fixed assets as at 31 December 2017 to be appropriate.

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

11. Creditors - Amounts falling due within one year

	2017	2016
	€	€
Loans & other borrowings		
Visa	1,145	835
Other creditors		
Trade creditors	826	3,146
Accrual	1,600	2,766
	<u>3,571</u>	<u>6,747</u>

12. Post balance sheet events

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

13. Commitments and contingent liabilities

As at 31st December 2017, there are no commitments or contingent liabilities.

14. Capital Contribution Reserve

€60,000 was released for income in 2017 being historical grants received from People in Need and The National Lottery, which were being carried forward in a separate reserve and which were restricted in the application of the funds.

€10,877 was transferred directly to unrestricted funds from the Capital Contribution Reserve.

15. Financial Instruments

The analysis of the carrying amounts of the financial instruments of the company under section 11 of FRS 102 is as follows:

	2017	2016
Financial assets that are debt		
Instruments measured at amortised cost		
Cash at bank and in hand	€402,848	€355,715
Financial Liabilities		
measured at amortised cost		
Trade Creditors	€826	€3,146
Bank Overdraft	€1,145	€835
Accruals	€1,600	€2,766

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

NOTES TO THE FINANCIAL STATEMENTS - continued

16. Company Limited by Guarantee

See paragraph 6 of the constitution.

"Every member if the Company undertakes to contribute to the assets of the Company in the event of its being wound up while he is a member or within one year afterwards, for payment of debts and liabilities of the Company contracted before he ceases to be a member and the costs, charges and expenses of winding up and for the adjustments of the rights of the contributories among themselves, such amount as may be required not exceeding one euro."

17. Approval of financial statements

The financial statements were approved by the Directors on 21st June 2018.