

Company Registration Number: 511919

**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 2021**

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

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

DIRECTORS' REPORT

The Directors of Irish Dogs for the Disabled Company Limited by Guarantee present their annual report and audited financial statement for the year ended 31 December 2021, which are prepared to meet the accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

Structure, Governance and Management

Irish Dogs for the Disabled Company Limited by Guarantee is a charitable company with a registered office at Summer Leas House, Togher Road, Togher, Cork. It trades under the name 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's registered number is 511919 and the company's registered charity number is 20067069.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 17821 and is registered with the Charities Regulatory Authority.

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 five and a large group of unpaid volunteers

Details of the external advisors engaged by the Charity are as follows:

Type	Name	Address
Bankers	Allied Irish Banks	South Mall, Cork
Solicitors	John O'Keeffe & Co. Solicitors	32 South Mall, Cork
Auditors	Quintas	Heron House, Blackpool, Cork

Directors and Secretary

The names of persons who at any time during the financial year and since the year end unless otherwise stated were Directors of the charity are as follows:

Tom Clonan (Chairperson)
Jason Kelly
Marnie Cafferkey
Bláithín McDonnell
John Lehane

Jason Kelly held the position of company secretary for the duration of the financial year.

DIRECTORS' REPORT - Continued

Staff and Volunteers

CEO:	Jennifer Dowler
Accounts and Office Manager:	Margaret Guckian
Office Assistant:	Eleanor Dinneen
Puppy Supervisor and Volunteer Liaison:	Elizabeth Atkins
Senior Assistance Dog Trainer:	Aoife Smeaton
Assistance Dog Trainer:	Teresa Hill
Part-time Assistance Dog Trainers:	Cathy Matthews, Orlagh McCarthy, Suzy Renwick

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

Chairman's Statement (Thomas Clonan)

Dogs for the Disabled is a unique and highly successful and cost-efficient charity that provides assistance dogs free of charge for children and adults living with physical disabilities. Our work is based on the highest ethical standards, ensuring that the needs of our service users and welfare of our dogs is our top priority. Fully accredited by Assistance Dogs International (ADI) since 2010.

We are the only charity of our kind in Ireland providing highly trained assistance dogs to adult wheelchair users, to assist them in their daily activities i.e., opening/closing doors, retrieving dropped items (keys/phone/wallet), alerting alarms etc. in turn giving our users greater confidence and independence to become more active members of society.

In addition, our child stability assistance dog programme has been developed over 15 years to assist children with neurological conditions (cerebral palsy, ataxia etc.) to walk independently. The dogs are trained to provide balance through a floating handle attached to the dog harness mimicking a parent's hand (guiding around obstacles, controlling speed and forward motion) enabling the child and dog to comfortably move as one. This programme is unique in Europe and many young adults are today mobile and walking due to their assistance dogs.

At Dogs for the Disabled, we are driven by our belief in a better world for children and adults living with a physical disability. Striving to assist our users, so that we all can learn, support and grow and create a more inclusive society that sees abilities over limitations. We do this through the provision of our multi-talented assistance dogs, empowering our children and adults to focus on their strengths rather than weaknesses, and push through difficulties with a loyal friend by their side. Developing confidence, allowing their personal true gifts to shine through.

2021 was an exceptional year as Irish society emerged from the Covid 19 pandemic. During this period from the lock-down of January and February of 2021 – to the renewed lock-down commencing December 2021, Dogs for the Disabled returned to full operational capacity. During 2021, Dogs for the Disabled achieved its highest number of partnerships to date – with 28 new dogs partnered with children and young adults all over Ireland. These included Stability Assistance Dogs, Task Assistance Dogs and Therapy Dogs.

In addition to this achievement, Dogs for the Disabled retired six of our female breeding dogs (at the age of six) and successfully replaced them with six new female breeding dogs. During this process, fifty new puppies were born in 2021 – an outstanding achievement.

DIRECTORS' REPORT - Continued

During December 2021, Dogs for the Disabled also successfully passed its Assistance Dogs International (ADI) audit and re-accreditation process. We joined the European Breeding Cooperative (EBC) along with many other assistance dog organisations across Europe to add to and protect the gene-pool of our unique dogs into the future. We imported two new dogs for breeding purposes during 2021 – Victor from the USA and Nova from Croatia.

Following our long working relationship with the Irish Prison Service (IPS) we donated a dog called Willow (black labrador) to the IPS after he was deemed unsuccessful in assistance dog training and more suitable for scent detection work, recently qualifying as a drugs detection dog in the Irish Prison System.

Throughout 2021, our CEO, staff and supporters have risen to the challenge of growing our charity and increasing our annual production of assistance dogs. On behalf of all the Board, I would like to extend our appreciation and gratitude to CEO and all the staff for continuing the work of Dogs for the Disabled during this challenging time. A huge credit and note of appreciation to all our volunteers, voluntary fundraisers, and the families who make our work possible.

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 staff, our partnerships, our working dogs and puppies in training. Dogs for the Disabled is a charity going from strength to strength in a challenging fiscal environment.

About the Company

Dogs for the Disabled is a National Company established in 2007. The company is unique in providing assistance dogs, free of charge, for children and adults living with physical disabilities. Dogs for the Disabled has provided and support in excess of 200 partnerships between our wonderful working dogs and disabled children and young adults all over Ireland. The company is overseen by a voluntary board of directors and day to day activities are managed by our CEO Jennifer Dowler, assisted by nine full and parttime staff and backed by a large network of volunteers nationwide..

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). Breeding females and males 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.
- c) Training and educating clients in the proper care and safe use of their Assistance dogs. Each

DIRECTORS' REPORT - Continued

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 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.

Achievements and Performance

A total of twenty-eight new partnerships were trained in 2021, which has been our most successful year of production to date.

In addition, we introduced six new breeding females (these are two-year-old dogs requiring two years of training, medical assessments and behavioral compliance). Successfully welcomed fifty new puppies onto our programme.

DIRECTORS' REPORT - Continued

We embarked on a new research study in conjunction with Trinity College Dublin and Central Remedial Clinic Dublin into the benefits of stability assistance dogs for children aged between 6 -12 years old living with a neurological condition. This will be a two-year study.

Shelton Abbey Open Prison training programme continues to run now in its 11th year of operation. Some of our young adult dogs following completion of their puppy socialisation programme (12- 18 months), complete a three-month training program with the men under the close supervision of our on-site trainer to enable us to reduce training time and costs.

We continue to successfully build the public awareness of our organisation through multifaceted media sources including many social media platforms.

The charity continues to produce top quality assistance dogs by ensuring good quality health, temperament and working ability, ensuring our applicants receive assistance dogs that are life enhancing.

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.

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.

We are extremely grateful to The Ireland Funds, The Hospital Saturday Fund, The Sargeant Genovese Trust and many others who wish to remain anonymous for their continued support over the years

Future Development and Outlook for 2022

We are excited to continue and to expand our Trinity College Dublin Research Study that commenced in 2021 into the benefits of our child stability programme. This study will run in conjunction with the Central Remedial Clinic Dublin who will complete gait analysis and physical assessment of the ten children participating in this study. It will take two years to complete this study with all participating children ranging in age from six to twelve years, all of whom are experiencing neurological walking difficulties.

We are committed to continuing the Parkinson's study in conjunction with the Neurological institute of Dublin and Professor Tim Lynch.

Our longer-term aim is to expand our support to qualified therapists, through placing more therapy dogs with trained (occupational, physio, psychological, play, speech) therapists to help them reach objective and achievable goals hence impacting more people's lives. Following on from our previously placed therapy dogs with qualified therapists working with Alzheimer's and Dementia patients.

Despite locating a potential new training facility property, we were unable to secure the property however remain positive that a more suitable property will be located in the future. Until then, we will continue to secure funds to assist with the purchase of a future home for DFD.

DIRECTORS' REPORT - Continued

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

Irish Dogs for the Disabled CLG relies on donations collected by groups 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 Charity. This on-going success reflects the enormous amount of hard work done by the staff and management. Their dedication is much admired and appreciated by the board.

We remain vigilant in how our funds are spent to ensure we receive maximum return for any funds spent and where possible additional sponsorships are secured to offset costs.

Reserves

Since 2013 Dogs for the Disabled has been building reserves to ensure the long-term security of the charity and also to enable the charity purchase or part fund a new forever home. A home from home for our partnership training, a safe environment for our dogs to learn the skills required to fulfil their role as assistance dogs and an operational base from which the charity can continue to grow.

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.

Most of the reserve funds will be used to secure a permanent base for the charity. This 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.

Commitment to Standards in Fundraising Practice

The Company is registered with the Charities Regulatory Authority and will continue to remain fully compliant with all legislation and regulatory frameworks as laid out in the Charities Governance Code.

The Company subscribes fully to the principles set out in the 'Statement of Guiding Principles for Fundraising'

Organisational Risk Management and Internal Control

Covid-19

The directors confirm that Irish Dogs for the Disabled Company Limited by Guarantee identifies, evaluates and manages its significant risks on an ongoing basis. This process has been in place both throughout the accounting year and up to the date of approval of the financial statements. The Directors are of the view that the Company has taken the necessary steps in the short term to combat and manage the risks that may be caused by Covid 19.

Interim Management Plan

It has been agreed by the charity's directors that in the event of personnel 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.

DIRECTORS' REPORT - Continued

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 stakeholders and it is a legal requirement under the companies law 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.

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 will ensure our clients have additional telephone numbers (mobile and temporary landline) and email addresses so that they can reach the Company until operations are back to normal.
- **Insurance:** The Company has a buildings and contents insurance in place, which covers against a number of disasters including flood, fire and theft.

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

Going Concern

The Board of Management of Irish Dogs for the Disabled Company Limited by Guarantee have considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt upon the organisations ability to continue as a going concern.

The board considers the company's current capacity to fulfil its obligations and finance its ongoing operations as good considering the current liquidity of the company, specifically cash and bank balances. The company does not have any borrowings or other financial commitments.

The directors are of the view that the company has taken the necessary steps in the short term to combat and manage the risks that may be caused by COVID 19. The Directors have a reasonable expectation that the company has adequate resources to continue operating for the foreseeable future. For this reason, the going concern basis continues to be adopted in preparing the financial statements.

Accounting Records

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company, the employment of appropriately qualified accounting personnel and the maintenance of accounting systems.

In order to comply with the requirements of the act, monthly management accounts are prepared. The accounting records of the company are kept at the registered office and principal place of business at Summer Lea House, Togher Road, Togher, Cork.

Directors Compliance Statement

The Board of Directors confirm they are responsible for securing the company's compliance with its relevant obligations under Section 224 of the Companies Act 2014 and confirm:

- that a company compliance statement has been developed.

Statement on Relevant Audit Information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a Director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report. of which the auditor is unaware. Having made enquiries of fellow Directors and the group's auditor, each Director have taken all the steps he/she is obliged to take as a Director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

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.

DIRECTORS' REPORT - Continued

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 Section 325 and Section 329(1) (c) 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.

Auditors

Pursuant to Section 383 (2) of the Companies Act 2014, the independent auditor, Quintas, Certified Public Accountants and Statutory Auditors have indicated their willingness to continue in office.

This report was approved by the Board of Directors on 15 September 2022 and signed on behalf of the board by:



Tom Clonan
Chairperson



Jason Kelly
Director

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

DIRECTORS' RESPONSIBILITY STATEMENT

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 as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019. 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; and
- 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.

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

On behalf of the board



**Tom Clonan
Chairperson**



**Jason Kelly
Director**

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 31 December 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cashflow Statement and 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. In applying that framework, the Directors have elected to comply with the Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS102.

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 2021 and of its deficit 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 Auditor's responsibilities for the audit of the financial statements 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

In auditing these financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF IRISH DOGS FOR THE DISABLED COMPANY LIMITED BY GUARANTEE – (Continued)

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:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit,
- 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 Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF IRISH DOGS FOR THE DISABLED COMPANY LIMITED BY GUARANTEE – (Continued)

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.
- 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.

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF IRISH DOGS FOR THE
DISABLED COMPANY LIMITED BY GUARANTEE – (Continued)**

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.



Patrick Kearney

For and on behalf of

Quintas

Certified Public Accountants and Statutory Audit Firm

Heron House

Blackpool Park Blackpool

Cork

Date: 25 / 10 / 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES
(including the Income & Expenditure Account)
YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Total 2020 €
Income from:					
Grants and Donations	4	127,842	-	127,842	131,443
Charitable activities	5	75,138	-	75,138	95,924
Other trading activities	6	123,200	50,000	173,200	167,206
Total income		326,180	50,000	376,180	394,573
Expenditure on:					
Raising funds	7	32,642	-	32,642	14,226
Charitable activities	7	209,515	50,000	259,515	144,627
Management and admin	7	121,444	-	121,444	103,605
Total expenditure		363,601	50,000	413,601	262,458
Net (deficit)/surplus		(37,421)	-	(37,421)	132,115
Reconciliation of funds					
Total funds brought forward		704,083	-	704,083	571,968
Total funds carried forward		666,662	-	666,662	704,083

All income and expenditure arises from continuing operations.

There are no recognised gains or losses other than the surplus for the above two financial years.

On behalf of the Board


Tom Clonan
Chairperson


Jason Kelly
Director

Date: 15 September 2022

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

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021		2020	
		€	€	€	€
Fixed Assets					
Tangible Assets	11		25,873		30,882
Current Assets					
Debtors	12	2,765		-	
Cash and cash equivalents	13	<u>696,673</u>		<u>715,747</u>	
		699,438		715,747	
Creditors: amounts falling due within one year	14	<u>(32,772)</u>		<u>(13,294)</u>	
Net Current assets			<u>666,666</u>		<u>702,453</u>
Total assets less current liabilities			692,539		733,335
Deferred grants	15		<u>(15,000)</u>		<u>(18,375)</u>
Net Assets			<u>677,539</u>		<u>714,960</u>
The funds of the charity					
Other Reserve			10,877		10,877
Restricted Funds			-		-
Unrestricted Funds			<u>666,662</u>		<u>704,083</u>
			<u>677,539</u>		<u>714,960</u>

The financial statements were approved by the Board of Directors and authorised for issue on 15 September 2022. They were signed on its behalf by:


Tom Clonan
Chairperson


Jason Kelly
Director

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 €	2020 €
Reconciliation of operating profit to net cash inflow from operating activities			
Operating (deficit)/surplus		(37,421)	132,115
Depreciation		6,318	11,155
Grant Amortisation for the year		(3,375)	(3,375)
(Increase)/decrease in debtors		(2,765)	61,138
Increase/(decrease) in creditors		19,513	2,041
Net cash (outflow)/inflow from operating activities		<u>(17,730)</u>	<u>203,074</u>
Cash flow statement			
Net cash (outflow)/inflow from operating activities		(17,730)	203,074
Financing activities		-	-
Capital expenditure		(1,309)	(2,218)
Increase in cash in the year		<u>(19,039)</u>	<u>200,856</u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash in the year		(19,039)	200,856
Net funds at 1 January	19	<u>714,077</u>	<u>513,221</u>
Net funds at 31 December	19	<u><u>695,038</u></u>	<u><u>714,077</u></u>

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

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.

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 on the going concern basis, under the historical cost convention, and 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, as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2019) effective 1 January 2019 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:

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.

NOTES TO THE FINANCIAL STATEMENTS – (Continued)
YEAR ENDED 31 DECEMBER 2021

Recognition of Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- (i) Costs of raising funds comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes.
 - a. Expenditure is analysed between the activities in furtherance of the charity's objects, cost of generating funds and governance costs between the activities in furtherance of the charity's objects, cost of generating funds and governance costs.
- (ii) 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.
- (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.

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.

Tangible Fixed Asset and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

NOTES TO THE FINANCIAL STATEMENTS – (Continued)
YEAR ENDED 31 DECEMBER 2021

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	12.5%
- Furniture and Fittings	12.5%

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 JUDGMENTS AND ESTIMATES

In the application of the company's accounting policies, which are described in note 2, the Directors are required to make judgments, 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 that there are any key sources of estimation uncertainty requiring disclosure.

Judgments

Going Concern

The Board of Management of Irish Dogs for the Disabled Company Limited by Guarantee have considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt upon the organisations ability to continue as a going concern.

The board considers the company's current capacity to fulfil its obligations and finance its ongoing operations as good considering the current liquidity of the company, specifically cash and bank balances. The company does not have any borrowings or other financial commitments.

NOTES TO THE FINANCIAL STATEMENTS – (Continued)
YEAR ENDED 31 DECEMBER 2021

4. INCOME FROM GRANTS AND DONATIONS

	2021	2020
	€	€
<u>Unrestricted</u>		
Grants and Donations	127,842	131,443
	<u>127,842</u>	<u>131,443</u>
<u>Restricted</u>		
Grants and Donations	-	-
	<u>-</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	€	€
Income from charitable activities	75,138	95,924
Total Income from charitable activities	75,138	95,924
Made up as follows:		
Unrestricted Income	75,138	95,924
Restricted Income	-	-
Total Income from charitable activities	75,138	95,924

6. INCOME FROM OTHER TRADING ACTIVITIES

	2021	2020
	€	€
Income from other trading activities	169,825	163,831
Grant Amortisation	3,375	3,375
Total Income from other trading activities	173,200	167,206
Made up as follows:		
Unrestricted Income	123,200	167,206
Restricted Income	50,000	-
Total Income from other trading activities	173,200	167,206

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

NOTES TO THE FINANCIAL STATEMENTS – (Continued)
YEAR ENDED 31 DECEMBER 2021

7. EXPENDITURE

	Raising funds €	Charitable activities €	Management & admin €	2021 €	2020 €
Maintenance, expenses of dogs and other direct costs	-	58,381	-	58,381	43,920
Food allowance - dogs	-	17,696	-	17,696	14,746
Purchase of dogs for Breeding Regeneration program	-	1,000	-	1,000	800
Research projects	-	50,000	-	50,000	-
Support costs:					
Staff remuneration & other staff costs	31,848	108,189	56,391	196,428	120,946
Travel, subsistence & motor expenses	-	12,162	4,108	16,270	15,473
Premises, IT & communications	-	-	31,869	31,869	31,748
Fundraising costs including advertising	-	1,425	-	1,425	1,702
Professional fees, recruitment and other costs	-	-	6,046	6,046	6,510
Subtotal	31,848	248,853	98,414	379,115	235,845
Allocation of support costs to activities:					
Governance	-	-	-	-	-
Finance	-	-	-	-	-
Information Technology	-	-	-	-	-
Human Resources	-	-	-	-	-
Overheads	794	10,662	23,030	34,486	26,613
Total resources expanded	32,642	259,515	121,444	413,601	262,458

Governing costs amounting to €6,046 (2020: €6,300) incurred in the year to 31 December 2021 have been reallocated across other categories of expenditure as required under Charities SORP FRS102.

	2021 €	2020 €
Legal & professional fees	-	2,211
Auditors remuneration	6,046	4,089
	6,046	6,300

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

NOTES TO THE FINANCIAL STATEMENTS – (Continued)
YEAR ENDED 31 DECEMBER 2021

8. NET INCOMING RESOURCES

Net incoming resources are stated after charging/(crediting):

	2021	2020
	€	€
Auditors remuneration	4,546	4,089
Depreciation of tangible assets	<u>6,249</u>	<u>11,154</u>
	10,795	15,243

9. ANALYSIS OF STAFF COSTS, DIRECTORS' REMUNERATION AND EXPENSES, AND THE COST OF KEY PERSONNEL

	2021	2020
	€	€
Wages and salaries	174,592	110,458
Social Insurance costs	<u>19,292</u>	<u>10,208</u>
	<u>193,884</u>	<u>120,666</u>

During 2020, due to the Coiv-19 pandemic, staff were furloughed without pay for five months.

Average number of employees	6	6
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Made up as follows:

	2021	2020
	Full Time	Full Time
Fundraising and Marketing	-	-
Operations		
Dog care & welfare, breeding & puppy walking	4	4
Support services		
Finance	2	2
	<u>6</u>	<u>6</u>

Directors are appointed on a voluntary basis and are not remunerated for their time.

There were no employees whose total employee benefits for the reporting period exceeded €60,000.

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

**NOTES TO THE FINANCIAL STATEMENTS – (Continued)
YEAR ENDED 31 DECEMBER 2021**

10. TAXATION

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

11. TANGIBLE ASSETS

	Fixtures & Fittings €	Motor Vehicles €	Total €
Cost			
At 1 January 2021	15,449	77,001	92,450
Additions	1,309	-	1,309
At 31 December 2021	<u>16,758</u>	<u>77,001</u>	<u>93,759</u>
Depreciation			
At 1 January 2021	10,443	51,125	61,568
Charge for the year	1,693	4,625	6,318
At 31 December 2021	<u>12,136</u>	<u>55,750</u>	<u>67,886</u>
Carrying Amount at 31 December 2021	<u>4,622</u>	<u>21,251</u>	<u>25,873</u>
Carrying Amount at 31 December 2020	<u>5,006</u>	<u>25,876</u>	<u>30,682</u>

The Directors consider the carrying value of tangible fixed assets as at 31 December 2021 to be appropriate.

12. DEBTORS

	2021 €	2020 €
Vat Recoverable	1,671	
Prepayments	1,094	-
	<u>2,765</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS – (Continued)
YEAR ENDED 31 DECEMBER 2021**

13. CASH AND CASH EQUIVALENTS

	2021	2020
	€	€
Cash at Bank and in Hand	696,673	715,747
	<u>696,673</u>	<u>715,747</u>

14. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

	2021	2020
	€	€
Loans & Other Borrowings		
Visa Card	1,635	1,671
Other Creditors		
Trade Creditors	3,634	2,324
Tax Creditors	4,238	6,034
Accruals	4,765	3,265
Deferred Income	18,500	-
	<u>32,772</u>	<u>13,294</u>

15. DEFERRED GRANTS

The following grant was utilised for the purpose of purchasing capital items.

	2021	2020
	€	€
Balance as at 1 January	18,375	21,750
Grants received or receivable	-	-
Released to Income & Expenditure (Amortised)	<u>(3,375)</u>	<u>(3,375)</u>
Balance as at 31 December	<u>15,000</u>	<u>18,375</u>

16. GRANTS RECEIVED

The following grant income was received to ensure the continued stability of the company during the Covid-19 Pandemic.

Name of State Agency	Type of Funding	Term of Funding	Deferred from 2020	Received in 2021	Deferred at year end
			€	€	€
Pobal	Community & Voluntary Stability Fund DRCD	12 Months	-	25,661	-

NOTES TO THE FINANCIAL STATEMENTS – (Continued)
YEAR ENDED 31 DECEMBER 2021

17. COMMITMENTS AND CONTINGENT LIABILITIES

As at 31 December 2021, there are no commitments or contingent liabilities.

18. FINANCIAL INSTRUMENTS

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

	2021	2020
	€	€
Financial assets that are Debt Instruments measured at undiscounted cost		
Cash at bank and in hand	696,673	715,747
Other Debtors	-	-
Financial Liabilities measured at undiscounted cost		
Visa Card	1,635	1,671
Trade Creditors	3,634	2,324
Tax Creditors	4,238	6,034
Accruals	4,765	3,265

19. ANALYSIS OF CHANGES IN NET FUNDS

	2021	2020
	€	€
Cash at Bank and in Hand	696,673	715,747
Visa Card	<u>(1,635)</u>	<u>(1,671)</u>
	<u>695,038</u>	<u>714,076</u>

20. COMPANY LIMITED BY GUARANTEE

See paragraph 10 of the constitution.

“Every member of 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 or 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.”

21. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year ended 31 December 2021 (2020: none).

NOTES TO THE FINANCIAL STATEMENTS – (Continued)
YEAR ENDED 31 DECEMBER 2021

22. POST BALANCE SHEET EVENTS

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

23. ETHICAL STANDARDS

In common with many other charities our size we use our auditors to assist with the preparation of the financial statements and file annual returns with the Companies Registration Office.

24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Directors on 15 September 2022.