

# **Annual Report and Financial Statements**

For the year ended 31 December 2020

Canine Partners for Independence  
(a company limited by guarantee)

Charity Commission Registered No. 803680  
Office of the Scottish Charity Regulator Registered No. SC039050  
Company Registration No. 02516146

This Report is provided by the Trustees and staff of the Charity and shall not be copied in written or electronic format without formal permission in writing from the Council of Trustees.

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**Governance**

Patron	HRH The Duke of Gloucester KG GCVO	
Vice Patrons	The Dowager Countess of Clarendon DL Lady Kindersley Mr Roger Jefcoate CBE DL	
Vice Presidents	Baroness Tanni Grey-Thompson DBE Ms Elizabeth Ormerod BVMS MRCVS	
Trustees Council	Mrs Jackie Staunton BSc Hons, MA, FCIPD (Chair) Mrs Claire Graham (Vice Chair) Mr Mark Richardson MCICM (Hon. Treasurer) Mr Simon Clare BSc EdM FinstPet Dr Clive Elwood MA Vet MB MSc PhD MRCVS Mrs Amanda Farren LLB Mr Jon Flint Ms Jo Hill MA (Oxon) Mrs Caroline Hoare BSc MBA Mrs Nicky Pendleton DipCOT MSc (Rehab) Lady Rankin Rabbi Gideon Schulman BSc, MA, FCIPD	
Senior Mgt Team	Chief Executive Director of Operations Director of Finance & Resources	Mrs Nicola Martin BVSc MRCVS Mr Richard Smith BSc Hons, MBA Mr Clive Murray
Company Secretary	Mr Clive Murray	
Bankers	Lloyds plc 4 West Street Havant Hampshire PO9 1PE	
Auditors	Moore (South) LLP City Gates 2-4 Southgate Chichester West Sussex PO19 8DJ	

## **Canine Partners for Independence**

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### **Administrative Information**

#### **Constitution**

“Canine Partners for Independence” is a company limited by guarantee and a registered charity, governed by its Memorandum and Articles of Association; company registration number 2516146. The Charity is registered with the Charity Commission, number 803680 and the Office of the Scottish Charity Regulator, number SC039050.

#### **Directors and Trustees**

The directors of the charitable company (“the Charity”) are its Trustees for the purposes of charity law and throughout this report are collectively referred to as “the Trustees”. As set out in the Articles of Association, the Charity is governed by a Council of not less than seven and no more than 30 elected Trustees. The Chair of the Council is elected by the Council, along with its other key officers. The Council has the power to appoint additional Trustees and to fill vacancies. Any Trustee so appointed shall formally retire at the next Annual General Meeting and shall, along with Trustees retiring by rotation, be eligible for re-election. Trustees serving during the year and since the year end are listed at page 3.

#### **Trustee Induction and Training**

New Trustees undergo an induction programme to introduce them to the Charity, their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Council decision-making process, the Business Plan and recent financial performance of the Charity. During the induction programme, they meet key employees for a detailed briefing. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their respective roles, and to participate in events that are run by the Charity.

#### **Chief Executive**

The Trustees delegate day-to-day management of the Charity to the Chief Executive.

#### **Registered Office and Southern Training Centre**

Canine Partners  
Mill Lane  
Heyshott  
Midhurst  
West Sussex  
GU29 0ED

Tel: 0845.658.0480  
E-Mail: [info@caninepartners.org.uk](mailto:info@caninepartners.org.uk)  
Website: [www.caninepartners.org.uk](http://www.caninepartners.org.uk)

## **Trustees Annual Report**

### **Chair's Review**

2020 has been an unprecedented year for us all, the Covid-19 global pandemic was certainly not what we expected or could possibly have planned for as we entered our 30<sup>th</sup> Anniversary year. The whole Charity, staff, volunteers, partners and dogs have adapted incredibly well to the constant change, uncertainty and the restrictions to our normal lives and ways of working. We ended the year in a much stronger financial position than we predicted at the beginning of the pandemic, but are still mindful that 2021 is likely to present ongoing challenges due to the uncertain economic climate and lifting of restrictions. Throughout the year, our focus has been on supporting our current partnerships, around 450 people and their families, as they navigated the challenges that the pandemic presented. The restrictions and limitations have further increased the isolation, loneliness and worry that many of our partner's experience, and we are pleased that overwhelmingly our dogs were able to provide companionship, care and mental health support during these difficult times. We were still able to create 15 partnerships throughout the year despite the restrictions we faced.

We are indebted to our fantastic volunteers who have provided the most wonderful homes for all our dogs since lockdown began in March. We had to stop all but the most critical face-to-face activities throughout the year and have adapted well to virtual training and support, ensuring that the wellbeing of everyone we interact with is the upmost priority supported by a comprehensive range of Covid-secure protocols.

We have also focused on our financial security by working hard to keep costs as low as possible and looking for new and varied income streams, launching a new weekly lottery, securing some new and significant gifts from several crisis funds and launching a number of appeals including our BBC Lifeline Appeal which aired just after the first lockdown began.

We were delighted to complete the construction of our purpose built Kennel & Dog Welfare Centre in the Midlands which will be able to house around 40 of our dogs at any one time, thus increasing our capacity. We look forward to hosting an official opening later in 2021.

In 2020 we launched our first significant piece of research, The Canine Care Project in collaboration with the University of Sheffield, exploring the experiences of disabled people aged 18 to 35 who have assistance dogs. We were delighted that the research found that assistance dogs improve feelings of loneliness, anxiety, isolation and fear for disabled young people.

2021 is likely to be a very challenging year. Creation of our partnerships takes over two years from start to finish, and the delay to the process caused by the restrictions on our face-to-face activities will have implications over the coming years. We have worked hard to use the time to focus on refining our processes, trialling different ways of working and ensuring we are in a stable financial position. We are optimistic that many of the things we have learnt during the pandemic will make us stronger and fit for our future as we step into the next phase of our development, aiming to support more people with physical disabilities live the life they choose with a canine partner by their side.

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I write this in my final quarter of being Chair of the Trustees. I would like to extend my thanks to our Patron, HRH the Duke of Gloucester, Vice Patrons and Vice Presidents, the Trustee Council, our CEO, Nicola Martin and all staff at Canine Partners, our volunteers, partners, those who support us and of course our amazing dogs for making this a role that I have been extremely honoured to hold. I look forward to watching the Charity continue to go from strength to strength.

**Jackie Staunton, Chair  
Canine Partners for Independence**

### **Annual Report**

#### **Structure Governance and Management**

1. The Trustees are pleased to present the Charity's Annual Report and Financial Statements for the year ended 31 December 2020. Legal and administrative information set out on pages 3 & 4, forms part of this report. The Financial Statements comply with current statutory requirements, the Memorandum and Articles of Association and the "Statement of Recommended Practice (SORP, FRS 102) – Accounting and Reporting by Charities".

2. Canine Partners is registered as a charity with both the Charity Commission and the Office of the Scottish Charity Regulator and is a company limited by guarantee, not having any share capital. Whilst being registered as Canine Partners for Independence, the Charity operates under the working title of "Canine Partners".

3. The Objects of the Charity are "to purchase, breed, or otherwise acquire to train and educate dogs to be provided, to give efficient and safe assistance to persons with disabilities, to further train and educate for their own benefit, Disabled Persons in the proper and safe use of such dogs and to provide such additional services and facilities for the relief of Disabled Persons as the Association from time to time deems fit and also to work with individuals, or in institutions, as part of pet facilitated therapy programmes."

4. Organisation. The Council of Trustees, currently 12 members, meets every three months to oversee the Charity. A sub-committee of Trustees has been appointed to monitor financial performance on a regular, on-going basis. Day to day management of business is delegated to the Chief Executive, to operate within budgets and guidelines approved by the Trustees. The Charity operates from its Southern Centre and Head Office at Heyshott, near Midhurst, West Sussex, and from its Midlands Centre at Fields Farm, near Osgathorpe, Leicestershire.

5. Related Parties. The Charity has no relationship with any other party. Canine Partners is a fully accredited member of Assistance Dogs UK, Assistance Dogs Europe and Assistance Dogs International.

6. Investment Powers. Under the Memorandum and Articles of Association, the Charity has the power to make investments, from time to time, such as the Trustees see fit.

#### **Mission Statement**

7. The mission of Canine Partners is to transform the lives of people with physical disabilities through partnership with our specially trained assistance dogs.

#### **The Role of the Charity and Public Benefit**

8. Canine Partners is committed to improving the quality of life and independence of people with substantial physical disabilities, many of whom use a wheelchair. This is done through the provision of highly trained assistance dogs, which are carefully selected and specially trained to carry out any number of specialised assistive tasks to increase their independence and emotional wellbeing. These tasks may be difficult, painful or impossible for their partners to perform themselves. Tasks include opening and shutting doors, unloading washing machines and tumble dryers, helping people to undress, picking up

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dropped items, pressing buttons and switches and getting help in an emergency. The dogs also offer strong emotional support both to the partner and to family members, thereby providing additional evidence of the value of dogs in a therapeutic role – increasing confidence and self-esteem, bringing companionship, a sense of security and increased opportunities for social interaction. In this context, the Trustees have taken into consideration the aims in respect of Public Benefit.

We have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

### **Background**

9. Demand. There are 14.1 million disabled people in the UK, 44% of pension age adults are disabled and 19% of working age adults are disabled (DWP Family Resources Survey 2018/19). A significant number of these could benefit from the improved physical and emotional wellbeing that a trained assistance dog can provide. With a current annual output only a fraction of this, there is a clear need for Canine Partners to continue to grow its activities and support over the coming years, in order to better meet the potential demand and deliver a greater impact to more people living with a physical disability and their families.

10. Medical Conditions. Conditions which are commonly encountered in our day to day work include:

Multiple Sclerosis; Cerebral Palsy; Paraplegia/Tetraplegia/Quadriplegia; Spinal Injuries; Head Injuries; Strokes; Brittle Bones Disease; Osteo/Rheumatoid/Juvenile Arthritis; Amputations/Loss of limbs; Spina Bifida; Parkinson's Disease; Myalgic Encephalitis; Muscular dystrophy; Spinal Muscular Atrophy; Thalidomide survivors; Polio, Ehlers-Danlos syndromes, Fibromyalgia.

11. Financial Benefits. A canine partner can sometimes reduce the need for a carer which not only increases self-esteem and independence but may also reduce care-costs, the need for ambulance trips or even GP visits, potentially reducing NHS costs as well.

12. Managing the Need. Since the first canine partner was placed in 1994, over 850 partnerships have been created with adults with physical disabilities, of which 438 were in partnership at the end of 2020, allowing for retirement and deaths over the years. The average waiting time is approximately 2 years with a new applications process in place, which includes time taken for the collation and processing of medical information as well as assessments at one of our centres and in the home environment. With both our training centres now complete our long term ambition is to increase the number of partnerships we are able to create from those facilities as well as looking at other ways to support adults with physical disabilities.

13. The Application Process. All applications pass through a rigorous assessment process, the aim of which is to identify our applicants' needs and goals. In order to do this, all our applicants are selected during pre-scheduled opening times each year. After attending a Discovery Day at one of our centres, each applicant's journey will include the collection of detailed self-assessment documentation as well as medical reports from their medical team, a bespoke on-site assessment carried out by our applications' assessors



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and a visit to the applicant's home and work or study settings. The Charity acknowledges the input from a whole range of healthcare professionals in this process, including our own network of registered occupational therapists to help us better evaluate each applicant's condition and the impact it has on their function. This carefully managed and efficiently structured process allows us to predict the length of our applicants' wait for their dog, as well as plan their course and follow up care throughout their placement.

14. Training of Dogs. Puppies are normally acquired into the programme at about seven or eight weeks old and receive early socialisation and training with volunteer families. Dogs are selected from breeders, from other assistance dog organisations and increasingly from the Charity's own developing breeding programme which now includes 11 brood bitches. Puppy parent volunteers are supported by a Canine Partners puppy trainer, at one of the Charity's puppy satellite groups around the UK. Regular one-to-one training sessions also take place in the puppy parent's home. At the end of this period, the dogs enter full time advanced training at either of the Charity's two training centres, where they are matched to a partner and trained for their specific needs, which takes approximately 17 weeks depending upon the exact tasks that are required. During much of 2020, we made significant changes by temporarily moving all our activities to virtual platforms and only carrying out essential face-to-face visits.

15. Partnership & Aftercare. Normally Partners attend a two-week training course with their matched dog, at one of the Charity's centres or in their own home, after which they will progress through levels of qualification to ensure consistency of standards. This year we introduced a phased approach to this training, trying to complete as much as possible virtually and only completing face-to-face activities during certain parts of the year when relaxation of restrictions made this possible. Aftercare support is provided by the Charity by means of a national network of Aftercare staff. Aftercare support continues for the whole working life of the partnership. During 2020 most of our Aftercare was provided virtually.

16. Standards. Canine Partners is a fully accredited member of Assistance Dogs International, Assistance Dogs Europe and Assistance Dogs UK and surpasses all prescribed standards.

17. Management. To enable the above operation to be managed effectively, the Charity has a rolling three year Business Plan which is reviewed annually and is underpinned by four key strategic objectives and supporting goals.

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### **Organisation and Management Structure**

18. The Council currently consists of 12 Trustees, with considerable and varied skills and experience.

19. The structure of the Charity's staff is based around three main activities:

1. Operations, combining:
  - puppy breeding and supply;
  - puppy training;
  - advanced training;
  - applications;
  - aftercare;
2. Marketing and Income Generation
3. Finance, Facilities, Support Services & HR

20. The above main activities are supported by networks of staff and volunteers, based at both of the Charity's Training Centres in West Sussex and Leicestershire and across the regions of the UK via its 11 puppy satellite groups and widespread community fundraising groups.

### **Objectives and Activities**

21. The strategic aims and objectives of the Charity, as published in the Business Plan, are to:

- i) Create and maintain life transforming partnerships between adults with physical disabilities and trained assistance dogs
- ii) Increase awareness of Canine Partners and how we transform people's lives
- iii) Grow income to maximise the impact we deliver
- iv) Ensure we have the underlying capability to achieve our objectives

### **Strategic Report**

22. Achievements and Performance. 2020 has been a year like no other in the history of the Charity. We started 2020 with plans in place to increase the impact we deliver during our 30<sup>th</sup> anniversary year and create between 80 and 85 partnerships, open our waiting list, grow our breeding programme and invest in a wide range of new projects and programmes that built on the foundations we have put in place over the last few years. The Covid-19 pandemic totally altered our plans, areas of focus and ways of working with priority given to supporting the wellbeing of our current partnerships, volunteers and dogs and securing the financial position of the organisation to ensure we are fit for the future. All our face-to-face activities and support have temporarily moved to virtual methods with the entire team now able to work from home rather than from our two centres. We have had to constantly flex and refocus our priorities throughout the year, but despite the challenges, we have managed to achieve some significant successes:

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i). Throughout 2020 we supported up to 450 partnerships during a time when individuals were coping with significant personal hardship, from isolation and loneliness during periods of shielding or lockdown, to health concerns and financial challenges as the true impact of the pandemic hit home. We were also able to create 15 new partnerships during 2020, eight prior to the first lockdown in March and a further seven using a new Covid-secure phased model of partnership creation in the period between lockdowns from September through to November.

Current working partnership figures at year end, which allow for retirements and sadly deaths, are as follows:

2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
164	188	221	254	305	339	375	403	428	454	438

ii). Despite the decrease in numbers of working partnerships due to the small number of new working partnerships created, the impact that our dogs have had on the physical and mental wellbeing of our partners and their families during the pandemic has been significant. Provision of effective aftercare support to our partners remained a constant requirement throughout 2020. As with the other teams, the Aftercare team and partners swiftly introduced and adapted to virtual support and training. This was generally successful, with over 70% of partners indicating that they found the virtual support useful, although providing effective virtual support to newer partnerships continues to be challenging.

iii). We successfully completed the final phase of our Midlands Centre, the Kennel and Dog Welfare Centre in January 2020 and were able to fully utilise the new facilities during January and February. Once our premises were made Covid-19 secure in May, we were able to utilise both the centres again for our Advanced Training teams to support the training of our dogs during the daytime, the dogs staying with local foster volunteers for the rest of the week.

iv). We have continued to prioritise successor partnerships (replacement dogs for those partnerships that have come to the end of their working career) during 2020 and 20% of partnerships created in 2020 were for successors, slightly lower than the average of 30% over the last few years. We reopened the waiting list in January 2020 using the new process trialled in 2019 and continued with all remote parts of the process during the year, postponing face-to-face assessments until it is safe to do so.

v). To strengthen the pipeline and predictability of puppies passing through our training programme, one of our strategic priorities for 2020 was to develop our breeding programme further. However, stopping all partnership creation activities meant we were unable to take in or breed the number of puppies we had planned and we only bred 20 puppies and took in a further 19 from private breeders and other ADUK organisations during 2020. This will have a significant impact on the number of partnerships we are able to create in 2021 and 2022 but prioritisation had to be given to the welfare of our dogs which meant that continuing to breed during the lockdown and with the wide range of restrictions in place was not possible.

vi). Dual-trained assistance dogs. We are continuing to work with other ADUK members to develop those partnerships that require an assistance dog trained in dual skills and have nine active dual partnerships. These partnerships are complex and take additional time to

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train. We currently have five dual Hearing Dogs/Canine Partners and four dual Guide Dogs for the Blind/Canine Partners.

vii). Assistance Dogs UK We are proud that both our Chief Executive and Director of Operations continue to play an active part on the Board of the umbrella organisation Assistance Dogs UK. Along with the other member organisations, Canine Partners has played a key role in setting the new strategy for ADUK and recruitment of the first ever member of staff was completed in August. The ADUK member organisations have collaborated closely during 2020 to ensure consistent policy development and ways of working across the sector during the pandemic as well as developing working groups on Communications, Access and Dog Breeding. Opportunities for collaboration will be further developed and explored during 2021.

viii). Research and Impact practice. In 2020 we launched our first significant piece of research, The Canine Care Project, in collaboration with the University of Sheffield, exploring the experiences of disabled young people aged 18 to 35 who have assistance dogs. The project found that assistance dogs improve feelings of loneliness, anxiety, isolation and fear for disabled young people. An overwhelming majority said that their assistance dog made them feel more optimistic and many of those surveyed said their canine companion had helped them to embrace their disability. The project was part of the Living Life to the Fullest Project and we hope to explore these findings further in 2021.

In 2020, Canine Partners also started developing its impact practice. The benefit of a strategic approach to impact and research is being able to measure what kind of difference we are making and to ensure that we are achieving our objectives. Some of the activities undertaken include planning what impact we want to have and how best to achieve it, collecting information about our impact, assessing what impact we are currently having, communicating this information and learning from it. In the second half of 2020, a small team started to develop an impact strategy by collecting, analysing and interpreting evidence to demonstrate value and to secure income. In collaboration with an external consultant, we identified Canine Partners Key Evaluation Questions to underpin our impact strategy and framework our impact practice.

In Quarter 3, we launched the Charity's first User Voice Survey with preliminary findings in December. The survey had three main objectives:

- To evaluate all aspects of the service Canine Partners provides to its Partners, from initial application, through matching, training and aftercare
- To get feedback on how having a canine partner affects Partners' lives
- To identify areas where Partners feel the Charity could improve its services.

Further analysis of the responses will be carried out in 2021 and a report with the survey results will be shared with the Charity's Partners.

ix). Working with the armed services community. We are delighted to continue working with those members of the armed services community who are 'wounded, injured or sick'. We continue to work in partnership with Help for Heroes, The Royal Navy and Royal Marines Charity, Queen Mary's Roehampton Trust and other services-related organisations and we are currently supporting 14 active partnerships between our dogs and members of the services community.

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x). Raising sufficient funds to make our UK-wide operations possible. We had ambitious income targets for 2020 and like all charities were extremely concerned with how the lockdowns, economy and restrictions on our fundraising activities would affect those targets. From early in the year we predicted a 25-30% shortfall on our income targets due to cancellation of all our community and events activities, as well as the likely impact of job losses and the turndown in the economy on individual donations. We put in place a wide range of cost saving measures to minimise the expected deficit including a recruitment freeze and stopping all non-essential expenditure. We refocused our fundraising efforts on streams that were not reliant on face-to-face interaction and launched a number of new fundraising initiatives such as a weekly lottery and several online challenges including Fit for 30 and Paws for a Cuppa. We were fortunate to have already been selected for a BBC Lifeline Appeal, which aired just as lockdown began, and were successful in a number of Coronavirus Emergency Fund applications as well as receiving extremely generous donations from many of our current individual and corporate supporters. Our spring and winter appeals performed well and culminated in the Big Give Appeal just before Christmas. By year-end, we came close to delivering on our original income budget.

xi). New initiatives. 2020 saw the launch of a number of new fundraising initiatives including a weekly lottery, Paws for a Cuppa, a virtual tea party product, and the Fit for 30 Challenge, encouraging supporters to complete physical or mental activities over a 30-day period. These initiatives were embraced by our supporters and community groups across the UK who were unable to run the wide range of events that are normally undertaken throughout the year such as carol services, garden parties and dog shows.

xii). Nestlé Purina Petcare. We are indebted to Purina for their continued support as our principal corporate supporter in 2020. We are immensely grateful to the team at Purina for such generous ongoing sponsorship of our work and the additional funding of £50,000 donated as part of their Coronavirus support for the charities they work with, which made such a significant difference to us during this challenging time.

xiii) No Fear Bridge. We are extremely grateful to No Fear Bridge for providing us with emergency funding at the start of the Covid-19 pandemic and for giving a further donation in November 2020 towards the ongoing training and support for all of our dogs. These donations made a huge difference to our work and allowed us to continue working with confidence.

xiv). Pets Corner. As one of our key corporate supporters for the last nine years, we have received significant donations thanks to the generosity of customers and funding from Pets Corner sales of products and sponsorship. Alongside this, we were delighted to be part of the Pets Corner Christmas promotion, when Pets Corner matched donations made to Canine Partners by customers. We look forward to developing our partnership further in 2021.

xv) David Wilson Homes. We are delighted to enter the third year of our strategic partnership with house builder David Wilson Homes, who donated a further £50,000 to support our work as well as providing volunteers and resources to landscape our Midlands Training Centre. Their sponsored puppy Wellington continues to progress through his training and is named after the golden retriever in the company's own logo. We look forward to growing our relationship in the coming year.

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xvi) Candis Club. We are so pleased to have received a third year of matched funding from Candis Magazine as part of the annual charitable “Big Give”. Their 2020 donation of £25,000 helped us to raise over £100,000.

xvii) Other Corporate Support. We were delighted to receive support from a range of companies in 2020, including:

Ansvar Insurance	Kong Company Ltd
Clarity Environmental Ltd	Lloyds Bank PLC
Delancey Real Estate Asset Management Ltd	LonRes.Com UK Ltd
Ecclesiastical Insurance Group PLC	NatWest Property Services Division
First People Recruitment Ltd	NoMuda VisualFactory Ltd
Good.Loop Ltd	Northern Trust Asset Management Ltd
John Keil Ltd	SAP (UK) Limited
KEW (Electrical Distributors) Ltd	

We are grateful not only for the funding provided but also for the awareness raised by means of a whole range of events and volunteer days. We have also been overwhelmed by the Gifts in Kind support we have received, particularly from Pets at Home in the form of their Lifeline Vouchers. Gifts in Kind were received from:

Pets at Home Ltd (HQ)  
NEXT PLC  
Streamz Global Ltd  
Pitpatpet Limited  
Wightlink Isle of Wight Ferries  
Ceva Animal Health Limited (Adaptil)  
Lintbells Ltd (YuMove)

We are extremely grateful for the on-going support we have received from all our corporate partners in 2020 during a difficult year. We look forward to developing these relationships further in 2021. We are also thrilled that the Goodwood Estate has very generously extended their Charity of the Year partnership with us until the end of 2021, which will help raise awareness of our work through a wide range of events and initiatives.

xviii). The Big Give. We received a fantastic amount of support from new and existing donors, which helped us exceed our target of £90,000 once again, with a final figure of over £100,000 from the one-week campaign. We were extremely grateful to one of our longest standing supporters, Colonel Alan Jukes OBE and to Candis Magazine who enabled us to reach this figure by providing the matched funding pot for the third year.

xix). Charitable Trusts. We count ourselves as extremely fortunate to benefit from the generosity of a whole host of charitable trusts and foundations, without whom our work would not be possible. These have supported our work in many ways in 2020 with extra gifts to help us navigate the challenges of the pandemic. We are also extremely grateful to the Trusts and Foundations that have supported us through emergency Covid-19 grants for the first time. We were delighted to receive 165 donations from Trusts and Foundations, all of whom have helped transform lives across the UK during the year. These include The Julia and Hans Rausing Trust, Barclays 100x100 UK COVID-19 Community Relief Fund, Awards for All, Zurich Community Trust (UK) Ltd, Leicestershire

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and Rutland Community Foundation, Eveson Charitable Trust, Goldsmiths' Company Charity, Crerar Trust, James Tudor Foundation and Sovereign Health Care. We also make special mention of the Dudley and Geoffrey Cox Charitable Trust, Boshier-Hinton Foundation and the Ostacchini Family Charitable Trust.

xx). Legacies. We are enormously grateful to many of our supporters for their generosity in leaving us gifts in their wills in 2020. We would like to thank everyone in the Canine Partners family for continually raising awareness of our work to encourage gifts in wills, which remain a vitally important source of funds for our Charity. 2020 was a strong year for legacies, enabling us to exceed our target and ensuring a healthy pipeline of funds for the future. We would also like to thank our long standing supporter and good friend Colonel Alan Jukes OBE, along with his late wife Caroline, not only for heading up our Legacy Club but also for their continued commitment to supporting our life changing work.

xxi). Appeals. Our BBC Lifeline Appeal in March aired just as lockdown began and we were overwhelmed by the support it received. Presented by Iwan Thomas and filmed with our staff, partners and volunteers, the Appeal highlighted the incredible impact our dogs have in communities across the UK and displayed the dedication and passion of everyone involved in creating those partnerships. This year we also ran spring and winter appeals to raise vital funds to continue our work throughout the pandemic and reach new audiences.

xxii). Increasing awareness of our work. With the nation mainly homebased during 2020, our key focus was engaging through social media and digital platforms. We secured multiple opportunities in national and local media, in print, broadcast media and online. The number of people using our website continued to grow, as well as our social media following across all channels, with increased use of videos to tell our stories. Our Big Give Social Media campaign and various fundraising challenge appeals not only increased awareness but were also successful in helping us achieve our targets.

xxiii). Exercising financial prudence. Financial monitoring was critical during 2020 and we introduced monthly Finance sub-committee meetings alongside the Covid Business Continuity Steering Group meetings to keep close track of income risks and scenario plan as we moved through the pandemic. A range of cost reduction measures was introduced to limit the impact of any fall in income. Due to our inability to continue our face-to-face operational or fundraising activities, we had a large number of staff who were unable to perform their normal roles or be redeployed to other activities. We are extremely grateful that we were able to utilise the Coronavirus Job Retention Scheme and had up to 50% of staff on furlough leave at various points throughout the year. The flexible furlough scheme introduced in July was particularly useful to us as it enabled us to start putting in place some longer-term plans and keep a low level of activity underway whilst keeping a tight control on costs. The result of our cost saving measures combined with the tenacity and commitment of our fundraising teams has resulted in a surplus at the end of the year, which will be vital to support our predicted deficit for 2021 and the uncertain economic outlook.

xxiv). Staff. The Trustees pay tribute to our hard-working and committed staff who are so dedicated to furthering the Charity's mission, embracing the values, which permeate every aspect of the work of Canine Partners. This year has been a huge challenge for all members of the team, whether on furlough leave or supporting colleagues in other areas to safeguard the long-term future of the charity. The personal challenges those individuals

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have faced have been significant, and team working and support for colleagues has shone through. Without doubt, the centre based and regional teams, and the networks of Aftercare Assistants and Occupational Therapists, are a great asset to the organisation and the flexibility, adaptability and commitment has been evident at every stage of the pandemic. A special note of thanks goes to the Health and Safety Committee who have created and implemented a wide range of Covid-secure policies to ensure everyone feels as safe as possible in whatever activities they are undertaking, and our IT team who transformed the way the organisation worked and communicated in just a matter of weeks.

xxv). Volunteers. We recognise that the mission of Canine Partners can only be achieved through the hard work and dedication of an ever-growing number of volunteers across the UK and this year that has been even more evident. From our Trustees providing support and guidance as the crisis evolved and our fundraisers finding novel and innovative ways to raise vital funds or raise awareness for us, to all those volunteers who provided care or support for our dogs at every stage of their training from birth through to emergency care. We are indebted to you all for providing support, positivity and hope throughout all the challenging times and providing millions of hours of care and commitment.

xxvi). Patron and vice patrons. We are honoured to be supported by our patron, His Royal Highness The Duke of Gloucester. We are immensely grateful to vice patrons Roger Jefcoate CBE DL, The Dowager Countess of Clarendon DL, and Tita Lady Kindersley, as well as our vice president Elizabeth Ormerod, who continue to support our work in every way possible.

xxvii). Partners. Last but by no means least; we thank our partners for all their involvement in the Charity, from the Council of Trustees downwards, playing such a key role in deciding the way forward for Canine Partners and keeping our mission so clearly within our sights. Above all, thank you for showing such appreciation for our dogs and for providing them with such loving homes and interesting, worthwhile lives.



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### **Financial Review**

#### 23. Charity Accounts – Financial Year 2020

- i) Total income was £4,400,434. Of this amount, £148,118 came from our Capital Appeal, which was restricted for the development of the Kennel and Dog Welfare Centre in the Midlands. Income excluding these restricted funds amounted to £4,252,316, an increase of 23% on 2019.

Total expenditure was £3,285,283, a decrease of 6% on 2019. Excluding Capital Appeal income, we ended the year with a surplus of £967,033.

- ii) The Balance Sheet value of the Charity's net assets as at the year-end was £8.9 million.
- iii) A significant cost to the Charity is its staff, comprising 61% of expenditure (2019 58%). The year on year increase reflects the cost savings made in non-salary expenditure and does not include the Coronavirus Job Retention Scheme grants. The field in which the Charity operates, providing assistance dogs to disabled people, is undoubtedly labour intensive and service-orientated. This cost is kept under constant review.
- iv) The Charity's Trustees exercise constant supervision of the financial affairs of the organisation through its finance sub-committee, which monitors performance against monthly income targets and cost budgets.

#### 24. Risk Management.

The Trustees constantly review the forward strategy for the Charity. As part of these overall procedures, the Trustees also conduct regular reviews of the possible risks to the Charity and the management strategy to cope with these. This process includes:

- Regular reviews of the risks which the Charity may face;
- A monthly review of the Charity's solvency, with a 12 month minimum operating margin identified;
- Establishment of systems and procedures to mitigate any risks identified in the forward plans;
- Procedures designed to minimise any potential impact on the Charity, should such risks materialise.

A full Risk Management Plan is reviewed annually.

### Plans for the Future – The Way Ahead

25. The focus for 2021 will be on re-establishing our operational activities to ensure we can start to increase the impact we deliver as soon as possible, once restrictions start to lift. Alongside that we will be taking the significant learnings from 2020 and embedding them in new ways of working. Looking at how we deliver our services using a mix of virtual and face to face will allow us to improve efficiency and quality of interactions, growing our breeding programme to ensure we have a high quality supply of dogs in the future, re-opening our waiting list and focusing on our digital strategy to increase the data we have available for decision making, will all be key elements of our plans. We will undertake our five year Assistance Dogs International Accreditation and play a greater role in the ongoing delivery of the Assistance Dogs UK strategy. It will also be critical to further develop sustainable predictable income streams, reducing reliance on those streams that have been most significantly impacted this year. Raising awareness of the work we do with a wider audience to grow our supporters will be vital for the future growth of the Charity. We will act on the findings from our first ever user voice survey and review our strategic objectives to ensure they are fit for the future and meet the needs of our beneficiaries whilst delivering a wider impact. As the uncertainty around the relaxation of restrictions and the economy remains, scenario planning, tight cost control and continued focus on efficiencies will remain throughout 2021.

#### Strategic objectives:

1. Create and maintain life-transforming partnerships between adults with physical disabilities and trained assistance dogs:
  - i) To support over 430 working partnerships and create new partnerships once restrictions lift. Our focus will be on supporting our partnerships face-to-face as the restrictions lift and they start to resume some level of normality in the activities they undertake with their dogs as the vaccination programme is rolled out. We also hope to create 30-40 new partnerships as soon as we are able to resume our new phased model of training and we feel we will be able to support the new partnerships when they return home. We will also be planning for the next five years of activities as we seek to increase the number of partnerships we can create gradually over the coming years, being mindful of the impact that stopping the flow for the last year will have over the next few years.
  - ii) To open our waiting list. We plan to re-open our waiting during 2021 as well as ensuring all those that applied in January 2020 are fully assessed and ready for partnership.
  - iii) To provide increased support for our puppies in training and their volunteers. With a large proportion of our volunteers needing a well-deserved break once their puppies go into training, we know we will need a significant number of new volunteers to support us over the next few years. We plan to put a new induction and training programme in place to support those volunteers once recruited and continue our collaboration with Dogs Trust Dog School to provide a comprehensive programme for all our puppies.
  - iv) To further develop our breeding programme. Our breeding programme was put on hold during 2020 to ensure we didn't create any welfare issues for our dogs with the

## Canine Partners for Independence

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UK in lockdown and no ability to properly socialize or provide hands on training with our puppies. This means that during 2021 we will start to grow our programme again from 11 brood bitches to 17 by the year-end, as well as exploring other opportunities with the Assistance Dogs Europe breeding co-operative and International Working Dog Registry. In 2020 we recruited a full time Breeding Manager who will collaborate with experts in the field to prioritise our focus on the future health and wellbeing of our dogs.

### 2. Increase awareness of Canine Partners and how we transform people's lives:

- v) To measure and demonstrate our impact. In 2021 we will report on the difference that our dogs made to their partners during the pandemic as well as showcase a number of impact stories involving families and communities. We now have a dedicated resource to deliver our Impact Strategy and make recommendations for delivering greater impact with our activities.
- vi) To raise awareness of our brand. We will find new ways to engage new audiences with our work and the impact that it has on our beneficiaries. We will also be putting new structures in place that enable us to increase our focus on marketing and raising our brand awareness through a wide range of channels.
- vii) Collaboration to increase our impact. By working in partnership with other charities both within and outside of our sector, universities, our corporate partners and related organisations, as well as ADUK, we plan to increase awareness of how our work transforms lives and increase the number of volunteers who are so vital to delivering our mission. We will also ensure that our collaborative partnerships add real benefit to delivery of our strategic objectives and further the impact we deliver.

### 3. Grow income to maximise the impact we deliver:

- viii) To raise sufficient funds to cover the costs of achieving all our objectives. Key to our ability to deliver our aspirations is our success in securing sufficient funding. We know that 2021 is going to be a challenging year with a difficult and uncertain economic environment. We plan to grow and diversify the size, profitability and sustainability of our income streams whilst protecting and nurturing our most resilient income streams. We will be aiming to create longer-term strategic partnerships and will develop our stewardship programmes as well as introducing new appeals and propositions and increasing our use of digital channels to reach new audiences.
- ix) Financial prudence. Robust financial monitoring of income and expenditure will continue to be a high priority for 2021 and beyond, as the country's economic recovery remains uncertain. The Trustees recognise that the rate of growth and expansion of our services must be aligned with our ability to grow income and we will realign our plans to our operational outputs and strategic objectives. The finance sub-committee will continue to meet regularly, in light of the ongoing challenges presented by the pandemic.

## Canine Partners for Independence

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4. Ensure we have the underlying capability to achieve our objectives:

- xi) To increase the support for our volunteers. We will continue to build on the work of our first Volunteering Development Manager to focus on ensuring we have all the systems and processes in place to better support our growing network of volunteers, improving their experience and attracting new volunteers who are all vital to every aspect of our work. We will also work with our managers to ensure they are able to support the volunteer teams they work with. We will refine our volunteering strategy throughout 2021 and look for ways to develop our volunteer programme into the longer term and into a world that has changed significantly with different needs for the volunteers.
- xii) To invest in our teams. During 2021 we will review our ways of working, departmental structures and introducing an HR Information System to better record and monitor all data relating to our teams. We will continue to grow our Reward and Recognition activities and ensure that we are helping our teams achieve a positive work life balance as we move to a more remote and virtual way of working.
- xiii) Implementing a Project Management framework. We will implement a structured project management framework to enable our teams to deliver a higher number of defined projects with consistent reporting and analysis. This will be supported by training, discussion forums and learning opportunities to enhance the skills within the organisation and increase efficiencies and delivery of outcomes in a timely and cost effective manner. A range of projects have been identified and agreed in each area for delivery throughout the year, with cross-functional teams determining scope and timelines.

### 26. Reserves Policy

Our policy, supported by contingency planning to determine the potential impact on the level of reserves by defined risks, determines the level of reserves we consider necessary to protect the Charity from any prolonged financial risks. Amongst other factors, reserves are required to cover the costs of continuing our operations and maintaining aftercare of partnerships during any period of shortfall of income.

The Trustees have determined that the level of unrestricted free reserves needed should fall between 4 and 6 months of monthly running costs. In 2020 this was reviewed and increased to between 6 and 9 months of monthly running costs, to take account of the uncertainty driven by the pandemic.

For 2021, this equates to between £1.75M and £2.6M. The finance sub-committee will review this level regularly. At 31 December 2020, the Charity had unrestricted free reserves of £2.4M.

### 27. Trustees' responsibilities in relation to the Financial Statements.

The Trustees (who are also directors of Canine Partners for Independence for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of

## **Canine Partners for Independence**

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the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

28. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

29. Auditors. Moore (South) LLP remains Auditor to the Charity.

### **Statement of Disclosure to Auditors**

As far as the Trustees are aware, there is no relevant audit information of which the Charity's auditors are unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make them aware of all relevant audit information and to establish that the Charity's auditors are aware of that information.

Trustees Annual Report and Strategic Report approved by order of the Trustees.

**Clive Murray, Company Secretary**

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CANINE PARTNERS FOR INDEPENDENCE

#### Opinion

We have audited the financial statements of Canine Partners For Independence (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The trustees 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 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, including the incorporated Strategic Report for the financial year for which the accounts are prepared, is consistent with the financial statements; and
- the Trustees' Report, including the incorporated Strategic Report, has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report, including the incorporated Strategic Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are the directors for the purposes of company law and trustees for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- The engagement partner selected staff for the audit who had prior knowledge of the client and who had the required competence and skills in the not for profit sector to be able to identify or recognise non-compliance with laws and regulations
- We assessed the risk of irregularities as part of our audit planning, including due to fraud, management override was identified as a significant fraud risk from our assessment.
- Completeness of income was also identified as a significant risk to the audit, most significantly legacy income as there is a degree of judgement as to whether this income should be included.
- Additionally, some income received is restricted in its use. A significant risk was identified regarding the correct classification of income between restricted and unrestricted funds and that the expenditure against this income was in line with any specified restrictions.
- We obtained an understanding of the legal and regulatory requirements applicable to the company and we inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- We assessed the risk of material misstatement in the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with responsibility for ensuring legal and regulatory compliance is adhered to and considering the internal controls in place to mitigate the identified risks

To address the risk of fraud through management override we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Tested journal entries to identify any unusual transactions
- Reviewed sensitive nominal ledger codes, and
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias



In response to the risk of irregularities with regards to the completeness of income we:

- Agreed a sample of income received from source documentation into the accounting records;
- Obtained details of legacies due to be received at the year end from source documentation and ensuring that none were omitted from the accounts and those included were at the correct value;
- Discussed with management that there was no further income they were aware of that needed to be accounted for; and
- Reviewed board minutes for evidence of any further unrecorded income

In response to the classification of income between restricted and unrestricted we:

- Agreed a sample of income received from source documentation into the accounting records to ensure any restrictions to the income were correctly identified;
- Reviewed the clients analysis of restricted funds for any obvious misallocations of income or expenditure; and
- Confirmed that expenses and payroll costs allocated against restricted funds met the purpose for which the income was given

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at:

[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members, as a body, and the charitable company's trustees, as a body, 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 charitable company, the charitable company's members, as a body, and the charitable company's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
**Louise Hastings (Senior Statutory Auditor)**  
**For and on behalf of MOORE (SOUTH) LLP**

**Chartered Accountants**  
**Statutory Auditor**

City Gates  
2-4 Southgate  
Chichester  
West Sussex  
PO19 8DJ

Statement of Financial Activities (including Income and Expenditure Account)  
for the year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	Total Funds 2020	Unrestricted Funds	Restricted Funds	Total Funds 2019
	Notes	£	£	£	£	£	£
<b>Income &amp; endowments from:</b>							
Donations and legacies		3,593,998	775,460	4,369,458	3,233,772	390,348	3,624,120
Other Trading Activities		27,831	-	27,831	124,637	-	124,637
Investments		3,145	-	3,145	10,434	-	10,434
<b>Total income &amp; endowments</b>	<b>2</b>	<b>3,624,974</b>	<b>775,460</b>	<b>4,400,434</b>	<b>3,368,843</b>	<b>390,348</b>	<b>3,759,191</b>
<b>Expenditure on:</b>							
Raising funds		505,306	64,483	569,789	623,206	2,237	625,443
Charitable activities		2,157,612	557,883	2,715,495	2,718,298	154,945	2,873,243
<b>Total expenditure</b>	<b>3</b>	<b>2,662,918</b>	<b>622,366</b>	<b>3,285,284</b>	<b>3,341,504</b>	<b>157,182</b>	<b>3,498,686</b>
<b>Net income/(expenditure)</b>	<b>4</b>	<b>962,056</b>	<b>153,094</b>	<b>1,115,150</b>	<b>27,339</b>	<b>233,166</b>	<b>260,505</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>962,056</b>	<b>153,094</b>	<b>1,115,150</b>	<b>27,339</b>	<b>233,166</b>	<b>260,505</b>
Total funds brought forward		4,139,789	3,659,341	7,799,130	4,112,450	3,426,175	7,538,625
<b>Total funds carried forward</b>	<b>14/15</b>	<b>5,101,845</b>	<b>3,812,435</b>	<b>8,914,280</b>	<b>4,139,789</b>	<b>3,659,341</b>	<b>7,799,130</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities. The notes on pages 29 to 39 form part of these accounts.

# Canine Partners for Independence

## Balance Sheet as at 31 December 2020

	Notes	£	December 2020 £	December 2019 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	9		6,301,694	6,455,137
<b>Current Assets</b>				
Sundry Stocks	10	55,546		54,802
Sundry Debtors	11	828,106		582,932
Short Term Deposits		2,500,957		1,045,571
Cash at Bank and in Hand		<u>631,625</u>		<u>626,424</u>
		4,016,234		2,309,729
<b>Creditors</b> Amounts falling due within 1 year	12	<u>298,738</u>		<u>281,581</u>
<b>Net Current Assets</b>			<u>3,717,496</u>	<u>2,028,148</u>
<b>Total Assets less Current Liabilities</b>			10,019,190	8,483,285
<b>Liabilities</b> Amounts falling due after more than one year	13		<u>1,104,910</u>	<u>684,155</u>
<b>Net Assets</b>			<u>8,914,280</u>	<u>7,799,130</u>
<b>Funds</b>				
<b>Unrestricted Funds</b>				
General Operating	14	3,240,297		2,728,241
Designated Fund		<u>1,861,548</u>		<u>1,411,548</u>
			5,101,845	4,139,789
<b>Restricted Funds</b>				
General Operating	15	225,585		90,517
Buildings	15	<u>3,586,850</u>		<u>3,568,824</u>
			<u>3,812,435</u>	<u>3,659,341</u>
			<u>8,914,280</u>	<u>7,799,130</u>

Approved by the Board of Directors on ..... and signed on its behalf by

Signed ..... Name..... Trustee

Signed ..... Name..... Trustee

Company Registration No. 02516146

The notes on pages 29 to 39 form part of these accounts.

**Statement of Cash Flows  
for the year ended 31 December 2020**

	Note	£	2020 £	£	2019 £
<b>Cash Flow from Operating Activities</b>	5		1,042,640		105,500
<b>Cash Flow from Investing Activities</b>					
Interest received		3,145		10,434	
Payments to acquire tangible assets		<u>(2,566)</u>		<u>(874,291)</u>	
			579		(863,857)
<b>Cash Flow from Financing Activities</b>					
Bank Loan		500,000		-	
Interest paid		(18,909)		(24,072)	
Repayment of long term bank loan		<u>(63,723)</u>		<u>(60,704)</u>	
			<u>417,368</u>		<u>(84,776)</u>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>			1,460,587		(843,133)
Cash and Cash Equivalents at 1 January			<u>1,671,995</u>		<u>2,515,128</u>
Cash and Cash Equivalents at 31 December			<u><u>3,132,582</u></u>		<u><u>1,671,995</u></u>
<b>Cash and Cash Equivalents consist of:</b>					
Cash at Bank and In Hand			631,625		626,424
Short Term Deposits			<u>2,500,957</u>		<u>1,045,571</u>
			<u><u>3,132,582</u></u>		<u><u>1,671,995</u></u>

## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

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#### 1. Accounting Policies

The Charity's registered office is Mill Lane, Heyshott, Midhurst, West Sussex, GU29 0ED.

##### (a) Basis of Accounting

The Charity constitutes a public benefit entity as defined by Financial Reporting Standard (FRS) 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS102, the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Practice.

The financial statements are prepared in Sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include the training centres on a value in use basis.

##### (b) Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or through the terms of an appeal.

##### (c) Income recognition

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The following specific policies are applied to particular categories of income:

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised as income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example, the amount the Charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Government grants relate to amounts received/receivable from the Coronavirus Job Retention Scheme (CJRS). The accrual model has been adopted. Grants are recognised as income on a systematic basis over the periods in which the Charity recognises the related cost for which the grant is intended to compensate. Any outstanding amounts to which the Charity was entitled at the year-end and have not been received are included within other receivables.

## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

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No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the Charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is taken as the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Interest income is recognised using the effective interest method and dividend and rent income is recognised as the Charity's right to receive payment is established.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the cost of fundraising events;
- Expenditure on charitable activities includes the provision of services to the charity's beneficiaries.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

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#### (e) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, financial administration, IT support and payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

#### (f) Going Concern

At the time of approving the financial statements the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. This expectation is based on the unrestricted free reserves held at year-end, the budget for 2021 and the rolling 12-month financial scenarios.

#### (g) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

The training centres are included in the financial statements on a "value in use" basis. The Trustees are of the opinion that the training centres' value in use is best reflected by their construction costs depreciated over their estimated useful lives. This is rather than the amount that the training centres could be sold for in the market, which does not reflect the specialist nature of the construction of these assets or their service potential to the charity.

Depreciation is provided to write down the cost of each asset over its estimated useful life as follows:

Motor Vehicles	20% straight-line basis on cost
Equipment	20% straight-line basis on cost
IT Equipment	33% straight line basis on cost
Freehold Buildings	2% straight-line basis on cost
Freehold Land	not depreciated

#### (h) Leases

Assets held under finance leases are capitalised at value on date of inception of each lease contract and depreciated over their estimated useful lives. Finance charges are allocated over the primary period of the lease in proportion to the capital element outstanding.

Rentals payable under operating leases are charged to the Statement of Financial Activities account as incurred.

#### (i) Financial assets and financial liabilities

Financial instruments are recognised in the statements of financial activities when the Charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price unless the arrangement constitutes a financing transaction which includes transaction costs for financial instruments not subsequently measured at fair value.

Financial instruments are classified as either 'basic' or 'other' in accordance with Chapter 11 of FRS102.

At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective rate method. All financial instruments not classified as basic are

## **Canine Partners for Independence**

### **Notes forming part of the financial statements for the year ended 31 December 2020**

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measured at fair value at the end of the reporting period with the resulting changes recognised in income or expenditure. Where the fair value cannot be reliably measured, they are recognised at cost less impairment.

Financial assets are derecognised when the contractual rights to the cash flows from assets expire, or when the Charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry

**(j) Stock**

Stock is included at the lower of cost and net realisable value.

**(k) Pensions**

The Charity has arranged a defined contribution pension scheme for all eligible employees. The assets of this scheme are held separately from those of the Charity. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the Charity in the year.



## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

#### 2 Total Income and Endowments

	Unrestricted Funds General £	Restricted Funds General £	Restricted Building Fund £	Total 2020 £	Total 2019 £
Donations and legacies:					
Donations & Gifts	1,280,166	2,473	101,118	1,383,757	1,308,898
Clubs & Associations	-	-	-	-	-
Trusts & Corporates	855,628	305,335	47,000	1,207,963	1,203,611
Legacies	1,458,204	-	-	1,458,204	1,111,611
Government grants:					
CJRS furlough scheme	-	317,867	-	317,867	-
CBILS loan interest	-	1,667	-	1,667	-
	3,593,998	627,342	148,118	4,369,458	3,624,120
Other trading activities:					
Functions held	6,705	-	-	6,705	89,523
Charity products sold	21,126	-	-	21,126	35,114
	27,831	-	-	27,831	124,637
Investments:					
Interest on deposited funds	3,145	-	-	3,145	10,434
	3,145	-	-	3,145	10,434
Total income and endowments	3,624,974	627,342	148,118	4,400,434	3,759,191

## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

#### 3 Total resources expended

Running Costs:

	Charitable General £	Activities Restricted £	Generating General £	Funds Restricted £	Governance General £	Costs Restricted £	Total 2020 £	Total 2019 £
Workforce Costs	1,368,392	361,283	377,315	63,574	29,155	31,787	2,231,506	2,277,316
Transport	121,116	-	12,850	-	5,090	-	139,056	246,630
Office & Site Facilities	100,359	2,635	32,684	202	14,984	-	150,864	172,614
Equipment Repairs Maintenance, Hire	71,956	-	19,584	-	8,776	-	100,316	107,506
Operations	348,397	27,343	-	-	-	-	375,740	423,823
Fundraising & Marketing	2,948	3,077	31,489	707	-	-	38,221	30,649
Communications	37,688	-	11,452	-	16	-	49,156	31,848
Finance Costs	-	-	-	-	28,001	1,667	29,668	32,335
Depreciation	18,142	130,091	5,184	-	2,592	-	156,009	140,082
	2,068,998	524,429	490,558	64,483	88,614	33,454	3,270,536	3,462,803

Cost of activities for generating funds:

Function costs	-	-	3,562	-	-	-	3,562	20,172
Charity products costs	-	-	11,186	-	-	-	11,186	15,711
	-	-	14,748	-	-	-	14,748	35,883
<b>Total resources expended</b>	2,068,998	524,429	505,306	64,483	88,614	33,454	3,285,284	3,498,686

#### 4 Net Income/(Expenditure) for the Year

This is stated after charging:

	2020 £	2019 £
Depreciation	156,009	140,081
Auditors Remuneration: Audit Fees	7,000	6,300

## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

#### 5 Statement of Cash Flows for the year ended 31 December 2020

<b>Reconciliation of operating profit to net cash inflow from operating activities</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Net incoming resources	1,130,914	274,143
Depreciation of tangible assets	156,009	140,081
(Increase)/Decrease in stocks	(744)	(5,824)
(Increase)/Decrease in debtors	(245,174)	(281,603)
(Decrease)/Increase in creditors	1,635	(21,297)
<b>Net cash inflow from operating activities</b>	<b>1,042,640</b>	<b>105,500</b>

#### 6 Staff costs

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Salaries	1,782,804	1,798,550
Social security costs	150,630	149,145
Pension costs	74,213	68,839
Ex-gratia payments	5,000	-
	<b>2,012,647</b>	<b>2,016,534</b>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year was as follows:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £70,000	1	1
£70,000 - £80,000	-	-
£80,000 - £90,000	1	1

In 2020 all employees earning more than £60,000 participated in the pension scheme and the Charity made pension contributions totalling £5,914 on behalf of these employees.

The key management personnel of the Charity as defined under the Governance section on page 3 are the Senior Management Team. The employee costs of the Senior Management Team including pension costs amounted to £215,073 (2019 £225,609).

#### 7 Staff numbers

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Charitable Activities	55	53
Generating Funds	10	11
Support & Governance	8	7
	<b>73</b>	<b>71</b>

## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

#### 8 Trustees

Remuneration and out of pocket expenses were reimbursed to Trustees as follows:

	2020 Number	2019 Number	2020 £	2019 £
Remuneration	-	-	-	-
Travel	1	10	41	411
			<u>41</u>	<u>411</u>
Cost of Trustee indemnity insurance borne by the charity			<u>2,506</u>	<u>2,275</u>

#### 9 Tangible fixed assets

	Freehold Land & Buildings		Motor Vehicles	Computer Equipment	Other Equipment	Total
	Heyshott £	Midlands £				
<b>Cost or Valuation</b>						
As at 1 January 2020	2,685,670	4,624,396	96,025	46,461	180,798	7,633,350
Additions in the Period	-	2,566	-	-	-	2,566
As at 31 December 2020	2,685,670	4,626,962	96,025	46,461	180,798	7,635,916
<b>Depreciation</b>						
As at 1 January 2020	617,692	317,718	72,498	7,499	162,806	1,178,213
Charge for Period	44,545	85,546	8,093	8,202	9,622	156,009
As at 31 December 2019	662,237	403,264	80,591	15,701	172,428	1,334,222
<b>Net Book Value</b>						
As at 31 December 2020	2,023,433	4,223,697	15,434	30,758	8,371	6,301,694
As at 1 January 2020	2,067,978	4,306,678	23,527	38,962	17,992	6,455,137

Tangible assets with a net book value of £6,247,130 (2019 £6,374,656) have been pledged as security for liabilities of the Charity. These assets have restricted title.

The training centres are included in the financial statements on a "value in use" basis. The Trustees are of the opinion that the training centres' value in use is best reflected by their construction costs depreciated over their estimated useful lives. This is rather than the amount that the training centres could be sold for in the market, which does not reflect the specialist nature of the construction of these assets or their service potential to the charity.

## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

<b>10</b>	<b>Stock</b>	<b>December 2020 £</b>	<b>December 2019 £</b>
	Dog food, medicine and equipment	37,616	29,204
	Promotional material	17,930	25,598
		<u>55,546</u>	<u>54,802</u>
<b>11</b>	<b>Debtors</b>	<b>December 2020 £</b>	<b>December 2019 £</b>
	Inland Revenue - Gift Aid tax rebates	52,882	49,891
	Other Debtors	745,011	488,944
	Prepayments	30,213	44,097
		<u>828,106</u>	<u>582,932</u>
<b>12</b>	<b>Creditors - amounts falling due within one year</b>	<b>December 2020 £</b>	<b>December 2019 £</b>
	Bank Loans	76,224	60,704
	Inland revenue – PAYE & NIC	37,805	38,731
	Accrued Expenses & Provisions	100,440	90,888
	Trade Creditors	84,269	91,258
		<u>298,738</u>	<u>281,581</u>
<b>13</b>	<b>Liabilities - amounts falling due after more than one year</b>	<b>December 2020 £</b>	<b>December 2019 £</b>
	Bank Loans:		
	Repayable within 1 to 2 years	163,723	60,704
	Repayable within 2 to 5 years	491,171	167,323
	Repayable after 5 years	450,016	456,128
		<u>1,104,910</u>	<u>684,155</u>

There are six loans provided by Lloyds Bank PLC with interest charged on three of the loans at 1.5% above Base Rate. Interest is charged on the fourth loan at 2.45% above the Base Rate, on the fifth loan at 2.88% fixed rate and the sixth loan at 2.6% above the Base Rate. A Coronavirus Business Interruption Scheme Loan (CBILS) was provided by the government with interest charged at 1.5% above Base Rate. All seven loans are secured by a first charge on the Midlands Centre and the Southern Centre. The seven loans are repayable by monthly instalment, with the first loan repayable over 20 years, the second repayable over 18 ¼ years, the third over 18 years, the fourth repayable over 20 years, the fifth over 18 years, the sixth over 19 years and the seventh over 6 years.

## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

#### 14 Unrestricted funds of the Charity

	Balance 1 Jan 2020 £	Movement Incoming £	in Resources Outgoing £	Transfers between Funds £	Balance 31 Dec 2020 £
General Fund	2,728,241	3,174,974	2,662,918	-	3,240,297
Designated Fund	1,411,548	450,000	-	-	1,861,548
	<u>4,139,789</u>	<u>3,624,974</u>	<u>2,662,918</u>	<u>-</u>	<u>5,101,845</u>

The Designated Fund has been allocated to reserves and to various projects.

#### 15 Restricted funds of the Charity

	Balance 1 Jan 2020 £	Movement Incoming £	in Resources Outgoing £	Transfers between Funds £	Balance 31 Dec 2020 £
Operational Costs & Equipment	90,517	627,341	492,273	-	225,585
	<u>90,517</u>	<u>627,341</u>	<u>492,273</u>	<u>-</u>	<u>225,585</u>
Building Fund:					
Southern	1,493,993	-	44,545	-	1,449,448
Midlands	2,074,831	148,118	85,546	-	2,137,403
	<u>3,568,824</u>	<u>148,118</u>	<u>130,091</u>	<u>-</u>	<u>3,586,851</u>
	<u>3,659,341</u>	<u>775,459</u>	<u>622,364</u>	<u>-</u>	<u>3,812,435</u>

Operational Costs & Equipment relates to donations given to cover running costs of defined operational areas or the purchasing of specific equipment, including motor vehicles. Operational costs regarding the specified operational areas are charged to the fund as expended. Restricted donations relating to the purchasing of specified equipment or motor vehicles are transferred to general unrestricted funds where, in the opinion of the Trustees, the restrictions on the donations are met by the purchase of the assets, and when these assets are held for general and not restricted purposes.

In 2004, the Charity was awarded a grant from The Lottery Fund of £370,000 towards building costs of the Southern Centre in West Sussex for which it gave a second charge on the site for 80 years. The grant will become repayable should the Charity fail to meet agreed covenants or cease to operate.

## Canine Partners for Independence

### Notes forming part of the financial statements for the year ended 31 December 2020

#### 16 Analysis of Net Assets between Funds

	Tangible Fixed Assets £	Cash at Banks and In Hand £	Other Net Current Assets £	Long Term Liabilities £	Total Funds December 2020 £
General Fund	2,714,843	1,045,449	584,914	(1,104,910)	3,240,296
Designated Fund	-	1,861,548	-	-	1,861,548
Restricted General Fund	-	225,585	-	-	225,585
Restricted Building Fund	3,586,851	-	-	-	3,586,851
	<u>6,301,694</u>	<u>3,132,582</u>	<u>584,914</u>	<u>(1,104,910)</u>	<u>8,914,280</u>

#### 17 Financial Commitments

At 31 December 2020 the Charity was committed to making the following payments under non-cancellable operating leases:

	2020 £	2019 £
Payable within 1 year:		
Land and Buildings	-	-
Other Leases	61,943	63,022
Payable within 2 to 5 years:		
Land and Buildings	-	-
Other Leases	87,291	127,188
	<u>149,234</u>	<u>190,210</u>

#### 18 Pension and Other Post-Retirement Benefit Commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund.

	December 2020 £	December 2019 £
Contributions payable by the Charity for the year	<u>74,213</u>	<u>68,839</u>

#### 19 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.