

**Registered number: 02376162**  
**Charity number: 1062441**

**INTERNATIONAL GUIDE DOG FEDERATION**  
**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**INTERNATIONAL GUIDE DOG FEDERATION**  
**(A company limited by guarantee)**

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**INTERNATIONAL GUIDE DOG FEDERATION**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Trustees**

Mr W S Thornton, Board Chair  
Mrs C Baroni-Pretsch, Vice Chair  
Mr S Tanoue, Treasurer  
Mr T Stafford, Chair Standards Committee  
Ms C Benninger, Chair Communications Committee  
Mr A Bouissou  
Mr D Cleaver

**Company registered number**

02376162

**Charity registered number**

1062441

**Registered office**

Hillfields, Reading Road  
Burghfield Common  
Reading  
Berkshire  
RG7 3YG

**Company secretary**

Mr D Maynard

**Chairperson**

Mr W S Thornton

**Accountants**

James Cowper Kreston Audit  
Chartered Accountants  
Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

**INTERNATIONAL GUIDE DOG FEDERATION**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their Annual Report together with the financial statements of the International Guide Dog Federation (the company) for the year ended 31 December 2023.

The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act.

**Nomination and appointment of Trustees**

The Board of the International Guide Dog Federation is a representative and governing body that resolves current issues, oversees Committee and Working Group activities, sets standards, approves new and continuing members, and develops and monitors strategic plans for the future of the Federation.

The members at the Annual General Meeting elect the Directors of the International Guide Dog Federation. The term of office is for a period of four years, or as determined by resignation. The Directors may stand for two consecutive four-year terms on the International Guide Dog Federation Board, thereafter they must stand down for a minimum of two years. The Board elects the Chairperson and officers and appoints Committee Chairs and other such like Officials as required.

**Board meetings**

The Board met twelve times during 2023.

**Organisational structure**

The Board of the International Guide Dog Federation has appointed six working Committees: The Finance Committee, Accreditation Committee, Development Committee, Communications Committee, Standards Committee, and the Education Committee. The objectives of the Federation are achieved through the work of these committees. The Company Secretary is accountable to the Chairperson and is responsible for the general administration and company secretarial duties. The Chairperson conducts meetings with the Company Secretary on at least a monthly basis.

**The Accreditation Committee (AC)** – Chaired Susan Armstrong (United States – Chair to August 2023), Acting Chair Tim Stafford (United Kingdom, appointed August 2023), members: Daisy Holt (Australia, appointed February 2023), Tamer Mourad (USA, appointed February 2023), Minna Leppälä (Finland), David Grice (United Kingdom), and Paul Adrian (Australia). The AC has between three and six technical-expert committee members from around the world, including a Chair appointed by the Board. Ongoing and regular liaison with the IGDF Board is directed through the Committee Chair. A Board member is appointed by the Board to liaise with the Committee Chair. This committee is responsible for monitoring compliance with the technical standards of member organisations. The committee utilises around twenty experienced Guide Dog Mobility Instructors as Assessors to conduct assessments of organisations. Organizations' accreditations take place every five years to ensure compliance with the IGDF Standards. The AC meets in person once a year and conduct monthly teleconferences to review the policies and procedures of the accreditation process. The committee reviews the completed assessment reports submitted by the IGDF Assessors.

**INTERNATIONAL GUIDE DOG FEDERATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**The Development Committee (DC)** – Chaired by Lukas Franck (United States). The DC members are Jane Bradley (Australia), Julijana Matesic (Taiwan), Zuhey Medina-Gonzalez (United States), and Lee Stanway (United Kingdom). The DC works with member organisations to advise them on development and improvement plans when requested by the Board or AC. The DC is comprised of three to five members with global experience in the guide dog industry, including a Chair appointed by the Board. Ongoing and regular liaison with the IGDF Board is directed through the Committee Chair. The DC meets monthly via teleconference and in person once a year. The DC has professional and technical communication with members to assist with their future development. The DC also advises Applicant Organisations (those seeking to apply for membership), as well as Enquiring Organisations (those formally working towards accredited membership) in starting up their organisations.

The DC provided support to eight Enquiring Organisations, twenty-three Applicant Organisations and one Member Organisation.

The DC also reviewed and updated annual report forms, guidance notes, documentation and processes relating to the provision of development support.

**The Standards Committee (SC)** – Chaired by Tim Stafford (United Kingdom), members Christine Baroni-Pretsch (Switzerland), Barry O'Toole (United Kingdom, appointed October 2023), Jim Kessler (United States, appointed October 2023), and Nicola Cotton (Australia, appointed October 2023).

The SC has taken over the responsibility for reviewing the standards from the AC, leaving the AC free to focus on monitoring compliance of those standards within the membership. The SC has recruited Standards Review Panels to work on the review of all IGDF Standards during 2024.

**The Finance Committee (FC)** – Chaired by Seishi Tanoue (Japan) with members Christine Benninger (USA) and Dale Cleaver (Australia). The Committee develops policies and reviews monthly, the finances of the organization. The committee overseas budgets, monthly accounts, the audit & annual report.

**The Communication Committee (CC)** ensures that member organisations are kept up to date with the activities of the members and the IGDF Board, through the Visionary magazine, the website, and E-News. This committee is comprised of Chair Christine Benninger (USA), Antoine Bouissou (France) and John Welsman (United Kingdom).

**The Education Committee (EC)** – Chaired by Paul Adrian (Australia, to June 2023) Succeeded by Lee Buckingham (Australia) in November 2023). Committee members, Lukas Franck (United States), Melinda Bowden (Australia, appointed July 2023), Ben Cawley (United States, appointed August 2023), Yuko Inoue (Japan, appointed July 2023) and Sam Tawada (Japan, retired August 2023). The Education Committee develops and maintains a comprehensive curriculum, and high-quality training resources for the education of Guide Dog Mobility Instructors and Guide Dog Trainers for IGDF member organisations.

The Education Committee reviewed and updated the GDMI Curriculum in 2023. This is a valuable resource for member organisations.

The IGDF Education Site was launched in April 2023. This is a digital learning library of high-quality education resources for Guide Dog Mobility Instructors and Guide Dog Trainers. This resource was developed with significant input from Guide Dogs Queensland, who allocated expert staff to this project.

The Education Committee is now working to further develop this resource, with the objective of transforming this from a learning library to a comprehensive online education and certification system for Guide Dog Mobility Instructors and Guide Dog Trainers.

**INTERNATIONAL GUIDE DOG FEDERATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**OBJECTIVES AND ACTIVITIES**

The vision of the International Guide Dog Federation is to create a world in which people who are blind or have low vision can access high-quality guide dog services to live life on their terms.

The mission of the International Guide Dog Federation is to support its members in their efforts to encourage and advance the provision of guide dogs as a safe means of independent mobility for people who are blind or have low vision.

The IGDF has continued to deliver the strategy: "Strengthening Connections". This work was based on the results of a comprehensive member survey and was facilitated by Space2BE Limited, a London-based strategy consultancy with expertise in the charity sector. The new strategy was launched in April 2021 and reviewed in early 2022 and again in April 2023. The strategy is based on five pillars. Individual projects and initiatives have been developed to implement each of these key areas. The strategic pillars, each supported by specific objectives, are:

1. Governance and Sustainability. A dynamic, professional, and financially secure organisation with the necessary resources and processes to deliver high-quality member benefits over the long-term.
2. Global Standards. Provide a global standards framework, for guide dog services to benefit all users, dogs, employees, and volunteers.
3. Global Influencer. We will be known as the "thought leader" and the "global expert" for guide dogs, welfare, and service standards.
4. Communication and Engagement. Develop accessible internal and external marketing and communications to support member engagement and enhance global influence.
5. Education. Inspire the development of organisational capability through the sharing of innovative expertise and knowledge and the provision of professional development.

During 2023 the IGDF continued to review and refine the governance framework, including policies, procedures, and committee terms of reference. New policies were developed and adopted. IGDF plans to develop a new strategy during early 2024.

The 2023 IGDF Conference took place in Vancouver, Canada in April 2023, hosted by BC & Alberta Guide Dogs. It was attended by over 250 delegates from IGDF organisations around the world and showcased the latest research and best practice in the guide dog sector.

During 2023, the IGDF contributed actively to the CEN/TC452 project to develop European standards for guide and assistance dogs.

In-person assessments resumed in 2023, following the suspension of all assessments in 2020 and 2021 due to the global Covid-19 pandemic, and remote assessments during 2022. A total of 26 assessments were completed during the year, including follow-up assessments for 3 organisations admitted to membership as a result of remote assessments.

During 2023, the IGDF membership rose to 99 members from 34 different countries. Two new organisations were admitted to membership during 2023.

**Main activities undertaken to further the charitable purposes**

Setting our objectives and planning our activities the Trustees have given, careful consideration to the UK Charity Commission's general guidance on public benefit. Access to services of the International Guide Dog Federation is open to all relevant agencies and organisations meeting or aspiring to meet the IGDF standards and, through them, provide high quality guide dog services to people who are blind or have low vision across the world. Under the guidance of the IGDF International Standards, in 2023, member organizations collectively managed over 22,000 working guide dog teams and graduated over 2,000 new teams.

**INTERNATIONAL GUIDE DOG FEDERATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Volunteers**

The Board, Committee members, and Assessors are all volunteers and receive no payment for their work, apart from the reimbursement of expenses. The members of the International Guide Dog Federation do have, and work with, volunteers in their own respective countries. There are more than 33,000 volunteers throughout the world who work with the member organisations of the International Guide Dog Federation. They play a key role in assisting in the breeding and raising of dogs with professional staff oversight.

**ACHIEVEMENT AND PERFORMANCE**

Internal and external factors

Internal and external factors that can affect the International Guide Dog Federation's achievements and performance are:

- the quality of its Board and its staff
- the extent of collaboration between member organisations
- the availability and competence of Assessors
- the emergence of alternative guide dog or assistance dog standards
- implementation of the Strategy
- changes to Government legislation or guide dog funding models in member countries
- significant changes to the outcome of fundraising activities of members
- disruption to international travel, such as that resulting from pandemics

**FINANCIAL REVIEW**

Revenue for the year ended 31 December 2023 was £249,205, compared to £130,708 in 2022. 2023 was the first year of the new membership fee structure, which saw total income from membership subscriptions increase from £89,110 in 2022 to £176,750 in 2023. 2023 expenditure was £185,575 (2022: £123,669) giving an operating surplus of £18,875 (2022 operating deficit: £26,982).

2023 saw a net investment valuation gain of £11,242, compared to a net investment valuation loss of £63,757 in 2022.

The overall surplus for 2023 was £74,872. The overall loss for 2022 was £56,718. The financial position of the organisation remains strong with cash in hand of £185,439 (2022: £293,365) and an investment fund balance of £763,286 (2022: £578,941) for a total of £948,725 (2022: £872,306) at the end of the year.

**Reserves Policy**

The reserves policy of the International Guide Dog Federation ensures the maintenance of free and unencumbered financial reserves of a level judged by the Board to be appropriate to ensure continuity of core operations and activity for the forthcoming two-year period. The Finance Committee prepares an annual budget, which is approved by the Board before the beginning of the relevant financial year.

The International Guide Dog Federation currently has cash funds of £185,439 which trustees believe are more than sufficient to cover the requirement of the Reserves Policy and still provide sufficient resources to support the ambitions within the five strategic goals which includes increasing our staffing levels. In January 2023, IGDF invested £150,000 in the Schroders Charity Multi Asset Income Fund. This is a unit trust investment designed to generate dividend income. Dividend income is drawn down quarterly and used to support the organisation's charitable activities.

In response to the significant drop in income experienced during the global pandemic, IGDF undertook a detailed review of the membership fee structure during 2022. A new fee structure was developed, based on member organisation revenue rather than the number of guide dogs trained. This spreads the cost of running the organisation more equitably among the members and reduces IGDF's dependence on the team fee income of a small number of the largest members. The new fee structure was effective from 1st January 2023. On the basis of 2023 revenue, the Board is satisfied that the new fee structure is achieving the objective of generating a more stable and sustainable revenue to allow the organisation to deliver the current strategic plan. This was the first review of membership fees since 2012.



**INTERNATIONAL GUIDE DOG FEDERATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Restricted Funds**

**Derek Freeman Scholarship**

In a career with Guide Dogs UK, spanning 30 years, Derek Freeman was responsible for breeding and raising around 20,000 puppies. William Thornton (British Columbia Guide Dog Services) and Paul Keymer (Minnesota Guide Dog Breeding Centre) established the Derek Freeman Scholarship in his memory.

The Derek Freeman Scholarships are funded through donation. The funds are held separately from other IGDF finances, and it is from this specific fund that grants are made.

Grants are in the range of up to £2,500 and are awarded biennially to staff of Member and Applicant organisations of the International Guide Dog Federation. Scholarship funding supports travel, accommodation, and study at host organisations during visits designed to assist the applicant's continuing education in the field of guide dog breeding and puppy raising.

The following Derek Freeman Scholarship awards were approved in 2023 and announced at the 2023 IGDF Conference in Vancouver:

£2,000 to Guide Dogs Western Australia/Everbility – Australia

£1,075 to Vision Australia Seeing Eye Dogs - Australia

£2,500 to Royal Society for the Blind - Australia

£2,000 to Danish Association of the Blind - Denmark

£1,610 to Leader Dogs For The Blind - USA

**Ken Lord Award**

This Award was established by the IGDF Board in 2001 to recognise the lifetime commitment of Ken Lord to the international guide dog movement. Ken Lord was one of the co-founders of the International Guide Dog Federation and served as its Chair. Nominees for this award must have been working within the international guide dog movement for at least 25 years to be eligible for the award. The award is normally presented at the IGDF biennial conference. The Ken Lord Award is a recognition award and has no financial component.

**IGDF Principal funding sources**

Member subscriptions based on organisation revenue constitutes the principal funding source.

**Investment Policy**

IGDF investment policy has two goals;

- i. Provide Income to carry out IGDF purposes in the short term.
- ii. Maintain and enhance the value of the invested funds to enable IGDF to carry out its purposes in the long term. To protect the real capital value over the long-term whilst generating a stable distribution.

The Investment Policy is reviewed annually by the Board.



**INTERNATIONAL GUIDE DOG FEDERATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of International Guide Dog Federation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. 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.

**INTERNATIONAL GUIDE DOG FEDERATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**CHAIR'S REPORT**

In April, 2023, the IGDF delivered its first Conference since 2018, hosted by BC & Alberta Guide Dogs in Vancouver, Canada. The event was well-attended with over 250 delegates attending from over 30 countries. Plans are underway for our 2025 Conference, which will take place at Warwick University Conference Centre in the UK, hosted by The Guide Dogs for the Blind Association.

The Board met in person in Brussels, Belgium in June 2023. Immediately following we also held a joint meeting with the Board of Assistance Dogs International (ADI). The two organisations signed a new Memorandum of Understanding and agreed a new Joint Position Statement on Dog Welfare. The IGDF and ADI also established joint working groups on Dog Welfare and Ethics Advisory Panel. The Standards Committee (SC) worked with Assistance Dogs International (ADI) to align the numbering of both organisations' Standards. While the technical content of the IGDF Standards remains unchanged, the language was updated to reflect international best practice. The Standards Committee is currently reviewing and updating the technical content of all Standards, based on the input of IGDF member organisations.

Both Boards agreed to explore further collaboration between our two leading global organisations for Guide and Assistance Dogs. We strongly believe that this will enhance the charitable objectives of both global organisations and those of our respective members.

The Accreditation Committee oversaw 26 in-person assessment visits during 2023. This included follow-up visits for organisations that were admitted to membership as a result of remote assessments taking place during the Covid -19 period of travel restrictions. During 2023, the Accreditation Committee (AC) held its first in person meeting since the pandemic and also delivered its first in-person training session for IGDF Assessors. Three new assessors were recruited during the year. The AC continues to review and update assessment policies and guidance documents for our membership.

The Development Committee (DC) continues to see demand for their services. The DC has assisted 1 IGDF member, 22 Applicant Organisations and 9 Enquiring Organisations. Thus, directly supporting the mission of the IGDF to serve persons with low vision throughout the world.

The Communications Committee (CC) has continued to work on ensuring that all IGDF organisations are kept up to date on the latest news, primarily through our E-News (9 issues) and Visionary magazine (3 issues). Seven webinars were delivered during the year in addition to interactive online networking events. IGDF launched its social media strategy in April 2023 and is now established on Facebook, Instagram and Linked In.

The Education Committee (EC) launched the IGDF Education site in April 2023. This is an online learning library with high-quality education materials for Guide Dog Mobility Instructors and Guide Dog Trainers. Special thanks are due to Guide Dogs Queensland for their contribution to this important project. Looking ahead, the Education Committee plans to transform the learning library into a comprehensive digital learning and certification system for Guide Dog Mobility Instructors and Guide Dog Trainers. A cornerstone of our plan to further demonstrate the professionalism of our GDMIs and GDTs.

As of December 2023, the IGDF has:

- 99 Member Organisations representing 34 Countries
- 5 Affiliate Organisations
- 18 Applicant Organisations
- 7 Enquiring Organisations

Thus, working directly with and supporting 129 organizations globally.

**INTERNATIONAL GUIDE DOG FEDERATION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

On behalf of the Board, Christine Baroni-Pretsch (Switzerland), Tim Stafford (UK), Antoine Bouissou (France), Seishi Tanoue (Japan), Christine Benninger (USA) and Dale Cleaver (Australia) and the members of the IGDF, I would like to thank all of our amazing IGDF volunteers. As a member driven organization, we simply cannot fulfil our mission and objectives without their support. I would also like to thank our office hosts, Guide Dogs UK for their outstanding support. They have generously supported the activities of the IGDF since our inception.

Lastly, thanks to our professional team in the UK, David Maynard and Clare Pritchett for their diligence, guidance, and support.

Approved by order of the members of the board of Trustees and signed on their behalf by:



William Thornton 18 Jul 2024 16:23:09 BST (UTC +1)

.....  
**Mr W S Thornton - Chair**

Date: 18 July 2024

**INTERNATIONAL GUIDE DOG FEDERATION**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Independent Examiner's Report to the Trustees of International Guide Dog Federation ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 18 July 2024

Alexander Peal BSc (Hons) FCA DChA

James Cowper Kreston Audit  
Chartered Accountants  
Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

**INTERNATIONAL GUIDE DOG FEDERATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                    | <b>Note</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|------------------------------------|-------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Income from:</b>                |             |                                              |                                            |                                       |                                       |
| Donations and legacies             | 3           | 14,200                                       | 19,252                                     | 33,452                                | 12,586                                |
| Charitable activities              | 5           | 184,950                                      | -                                          | 184,950                               | 95,820                                |
| Investments                        | 4           | 30,192                                       | 611                                        | 30,803                                | 22,302                                |
| <b>Total income</b>                |             | <b>229,342</b>                               | <b>19,863</b>                              | <b>249,205</b>                        | <b>130,708</b>                        |
| <b>Expenditure on:</b>             |             |                                              |                                            |                                       |                                       |
| Charitable activities              | 6           | 179,447                                      | 6,128                                      | 185,575                               | 123,669                               |
| <b>Total expenditure</b>           |             | <b>179,447</b>                               | <b>6,128</b>                               | <b>185,575</b>                        | <b>123,669</b>                        |
| Net gains/(losses) on investments  |             | 11,242                                       | -                                          | 11,242                                | (63,757)                              |
| <b>Net movement in funds</b>       |             | <b>61,137</b>                                | <b>13,735</b>                              | <b>74,872</b>                         | <b>(56,718)</b>                       |
| <b>Reconciliation of funds:</b>    |             |                                              |                                            |                                       |                                       |
| Total funds brought forward        | 13          | 848,672                                      | 32,548                                     | 881,220                               | 937,938                               |
| Net movement in funds              | 13          | 61,137                                       | 13,735                                     | 74,872                                | (56,718)                              |
| <b>Total funds carried forward</b> |             | <b>909,809</b>                               | <b>46,283</b>                              | <b>956,092</b>                        | <b>881,220</b>                        |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 24 form part of these financial statements.

**INTERNATIONAL GUIDE DOG FEDERATION**  
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**REGISTERED NUMBER: 02376162**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

|                                                | Note | 2023<br>£             | 2022<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Investments                                    | 10   | 763,286               | 578,941               |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 11   | 12,736                | 15,021                |
| Cash at bank and in hand                       |      | 185,439               | 293,365               |
|                                                |      | <u>198,175</u>        | <u>308,386</u>        |
| Creditors: amounts falling due within one year | 12   | (5,369)               | (6,107)               |
| <b>Net current assets</b>                      |      | <u>192,806</u>        | 302,279               |
| <b>Total net assets</b>                        |      | <u><u>956,092</u></u> | <u><u>881,220</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 13   | 46,283                | 32,548                |
| Unrestricted funds                             | 13   | 909,809               | 848,672               |
| <b>Total funds</b>                             |      | <u><u>956,092</u></u> | <u><u>881,220</u></u> |

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



William Thornton 18 Jul 2024 16:23:09 BST (UTC +1)

.....  
**Mr W S Thornton**

Date: 18 July 2024

The notes on pages 14 to 24 form part of these financial statements.

**INTERNATIONAL GUIDE DOG FEDERATION**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                                            | <b>Note</b> | <b>2023</b><br><b>£</b> | <b>2022</b><br><b>£</b> |
|------------------------------------------------------------|-------------|-------------------------|-------------------------|
| <b>Cash flows from operating activities</b>                |             |                         |                         |
| Net cash used in operating activities                      | 15          | <b>37,460</b>           | 38,652                  |
| <b>Cash flows from investing activities</b>                |             |                         |                         |
| Dividends, interests and rents from investments            |             | <b>4,614</b>            | 277                     |
| Purchase of investments                                    |             | <b>(150,000)</b>        | -                       |
| <b>Net cash (used in)/provided by investing activities</b> |             | <b>(145,386)</b>        | <b>277</b>              |
| <b>Change in cash and cash equivalents in the year</b>     |             | <b>(107,926)</b>        | <b>38,929</b>           |
| Cash and cash equivalents at the beginning of the year     |             | <b>293,365</b>          | 254,436                 |
| <b>Cash and cash equivalents at the end of the year</b>    | 16          | <b>185,439</b>          | 293,365                 |

The notes on pages 14 to 24 form part of these financial statements



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

International Guide Dog Federation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The Company is a company limited by guarantee and is incorporated in the United Kingdom and registered in England and Wales. The statutory directors of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

**1.3 Fund accounting**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. Accounting policies (continued)**

**1.4 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance cost are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Expenditure is inclusive of irrecoverable value added tax, which is charged to the Statement of Financial Activities.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**1. Accounting policies (continued)**

**1.5 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

**1.6 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

**1.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**1.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.9 Creditors**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.10 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**INTERNATIONAL GUIDE DOG FEDERATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

**3. Income from donations and legacies**

|            | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | Total<br>funds<br>2022<br>£ |
|------------|----------------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------|
| Donations  | 448                                          | 19,252                                     | <b>19,700</b>                         | 12,586                      |
| Legacies   | 13,752                                       | -                                          | <b>13,752</b>                         | -                           |
|            | <u>14,200</u>                                | <u>19,252</u>                              | <u><b>33,452</b></u>                  | <u>12,586</u>               |
|            | <u>902</u>                                   | <u>11,684</u>                              | <u>12,586</u>                         |                             |
| Total 2022 |                                              |                                            |                                       |                             |

**4. Investment income**

|                          | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | Total<br>funds<br>2022<br>£ |
|--------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|-----------------------------|
| Dividends                | 27,717                                       | -                                          | <b>27,717</b>                         | 22,025                      |
| Bank interest receivable | 2,475                                        | 611                                        | <b>3,086</b>                          | 277                         |
|                          | <u>30,192</u>                                | <u>611</u>                                 | <u><b>30,803</b></u>                  | <u>22,302</u>               |
|                          | <u>22,259</u>                                | <u>43</u>                                  | <u>22,302</u>                         |                             |
| Total 2022               |                                              |                                            |                                       |                             |

**INTERNATIONAL GUIDE DOG FEDERATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**5. Income from charitable activities**

|                      | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | Total<br>funds<br>2022<br>£ |
|----------------------|----------------------------------------------|---------------------------------------|-----------------------------|
| Membership fees      | 176,750                                      | <b>176,750</b>                        | -                           |
| Annual subscriptions | 8,200                                        | <b>8,200</b>                          | 25,710                      |
| Team fees            | -                                            | -                                     | 60,610                      |
| Assessments          | -                                            | -                                     | 9,500                       |
|                      | <u>184,950</u>                               | <u><b>184,950</b></u>                 | <u>95,820</u>               |
| Total 2022           | <u>95,820</u>                                | <u>95,820</u>                         |                             |

**6. Analysis of expenditure by activities**

|             | <b>Support<br/>costs<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | Total<br>funds<br>2022<br>£ |
|-------------|-----------------------------------------|---------------------------------------|-----------------------------|
| Expenditure | <u>185,575</u>                          | <u><b>185,575</b></u>                 | <u>123,669</u>              |
| Total 2022  | <u>123,669</u>                          | <u>123,669</u>                        |                             |

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

|                         | <b>Activities<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| Contractor fees         | 85,240                           | <b>85,240</b>                         | 85,242                                |
| Assessors workshop      | 2,773                            | <b>2,773</b>                          | -                                     |
| Insurance               | 2,408                            | <b>2,408</b>                          | 2,317                                 |
| Project standards       | 687                              | <b>687</b>                            | 607                                   |
| Collaboration           | 2,153                            | <b>2,153</b>                          | 4,350                                 |
| Accreditation committee | 198                              | <b>198</b>                            | -                                     |
| Board meetings          | 28,159                           | <b>28,159</b>                         | 17,221                                |
| Development committee   | 1,050                            | <b>1,050</b>                          | -                                     |
| Assessments             | 23,715                           | <b>23,715</b>                         | 111                                   |
| Scholarship             | 6,000                            | <b>6,000</b>                          | -                                     |
| Website                 | 5,994                            | <b>5,994</b>                          | 3,769                                 |
| Seminar                 | 7,466                            | <b>7,466</b>                          | -                                     |
| Bank charges            | 2,683                            | <b>2,683</b>                          | 1,344                                 |
| Office expenses         | 863                              | <b>863</b>                            | 622                                   |
| Staff expenses          | 7,369                            | <b>7,369</b>                          | 370                                   |
| Professional fees       | 5,499                            | <b>5,499</b>                          | 4,614                                 |
| Independent examination | 3,318                            | <b>3,318</b>                          | 3,102                                 |
|                         | <u>185,575</u>                   | <u><b>185,575</b></u>                 | <u>123,669</u>                        |
| Total 2022              | <u>123,669</u>                   | <u>123,669</u>                        |                                       |

**7. Independent examiner's remuneration**

|                                                                   | <b>2023<br/>£</b>   | <b>2022<br/>£</b> |
|-------------------------------------------------------------------|---------------------|-------------------|
| Independent examination                                           | <b>2,302</b>        | 2,152             |
| Fees payable to the Company's independent examiner in respect of: |                     |                   |
| Preparation of the financial statements                           | <u><b>1,016</b></u> | <u>950</u>        |

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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. Staff costs**

|                    | <b>2023</b>              | 2022                     |
|--------------------|--------------------------|--------------------------|
|                    | <b>£</b>                 | <b>£</b>                 |
| Wages and salaries | <b>85,240</b>            | 85,242                   |
|                    | <u><u>          </u></u> | <u><u>          </u></u> |

The average number of persons employed by the Company during the year was as follows:

|           | <b>2023</b>              | 2022                     |
|-----------|--------------------------|--------------------------|
|           | <b>No.</b>               | <b>No.</b>               |
| Employees | <b>2</b>                 | 2                        |
|           | <u><u>          </u></u> | <u><u>          </u></u> |

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, expenses totalling £5,229 were reimbursed or paid directly to 3 Trustees (2022 - £2,287 to 3 Trustees).



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**NOTES TO THE FINANCIAL STATEMENTS  
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**10. Fixed asset investments**

|                          | Listed<br>investments<br>£ |
|--------------------------|----------------------------|
| <b>Cost or valuation</b> |                            |
| At 1 January 2023        | 578,941                    |
| Additions                | 173,103                    |
| Revaluations             | 11,242                     |
|                          | <hr/>                      |
| At 31 December 2023      | 763,286                    |
|                          | <hr/> <hr/>                |
| <b>Net book value</b>    |                            |
| At 31 December 2023      | 763,286                    |
|                          | <hr/>                      |
| At 31 December 2022      | 578,941                    |
|                          | <hr/> <hr/>                |

**11. Debtors**

|                                | 2023<br>£   | 2022<br>£   |
|--------------------------------|-------------|-------------|
| <b>Due within one year</b>     |             |             |
| Prepayments and accrued income | 12,736      | 15,021      |
|                                | <hr/>       | <hr/>       |
|                                | 12,736      | 15,021      |
|                                | <hr/> <hr/> | <hr/> <hr/> |

**12. Creditors: Amounts falling due within one year**

|                              | 2023<br>£   | 2022<br>£   |
|------------------------------|-------------|-------------|
| Accruals and deferred income | 5,369       | 6,107       |
|                              | <hr/> <hr/> | <hr/> <hr/> |

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**13. Statement of funds**

**Statement of funds - current year**

|                           | Balance at 1<br>January<br>2023<br>£ | Income<br>£    | Expenditure<br>£ | Gains/<br>(Losses)<br>£ | Balance at<br>31<br>December<br>2023<br>£ |
|---------------------------|--------------------------------------|----------------|------------------|-------------------------|-------------------------------------------|
| <b>Unrestricted funds</b> |                                      |                |                  |                         |                                           |
| General Funds - all funds | 848,672                              | 229,342        | (179,447)        | 11,242                  | 909,809                                   |
|                           | <u>848,672</u>                       | <u>229,342</u> | <u>(179,447)</u> | <u>11,242</u>           | <u>909,809</u>                            |
| <b>Restricted funds</b>   |                                      |                |                  |                         |                                           |
| Derek Freeman fund        | 32,548                               | 19,863         | (6,128)          | -                       | 46,283                                    |
|                           | <u>32,548</u>                        | <u>19,863</u>  | <u>(6,128)</u>   | <u>-</u>                | <u>46,283</u>                             |
| <b>Total of funds</b>     | <u>881,220</u>                       | <u>249,205</u> | <u>(185,575)</u> | <u>11,242</u>           | <u>956,092</u>                            |

**Statement of funds - prior year**

|                           | Balance at<br>1 January<br>2022<br>£ | Income<br>£    | Expenditure<br>£ | Gains/<br>(Losses)<br>£ | Balance at<br>31<br>December<br>2022<br>£ |
|---------------------------|--------------------------------------|----------------|------------------|-------------------------|-------------------------------------------|
| <b>Unrestricted funds</b> |                                      |                |                  |                         |                                           |
| General Funds             | 917,117                              | 118,981        | (123,669)        | (63,757)                | 848,672                                   |
|                           | <u>917,117</u>                       | <u>118,981</u> | <u>(123,669)</u> | <u>(63,757)</u>         | <u>848,672</u>                            |
| <b>Restricted funds</b>   |                                      |                |                  |                         |                                           |
| Derek Freeman fund        | 20,821                               | 11,727         | -                | -                       | 32,548                                    |
|                           | <u>20,821</u>                        | <u>11,727</u>  | <u>-</u>         | <u>-</u>                | <u>32,548</u>                             |
| <b>Total of funds</b>     | <u>937,938</u>                       | <u>130,708</u> | <u>(123,669)</u> | <u>(63,757)</u>         | <u>881,220</u>                            |

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed asset investments       | 763,286                            | -                                | 763,286                     |
| Current assets                | 151,892                            | 46,283                           | 198,175                     |
| Creditors due within one year | (5,369)                            | -                                | (5,369)                     |
| <b>Total</b>                  | <b>909,809</b>                     | <b>46,283</b>                    | <b>956,092</b>              |

**Analysis of net assets between funds - prior year**

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed asset investments       | 578,941                            | -                                | 578,941                     |
| Current assets                | 275,838                            | 32,548                           | 308,386                     |
| Creditors due within one year | (6,107)                            | -                                | (6,107)                     |
| <b>Total</b>                  | <b>848,672</b>                     | <b>32,548</b>                    | <b>881,220</b>              |

**15. Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                                                | 2023<br>£       | 2022<br>£ |
|--------------------------------------------------------------------------------|-----------------|-----------|
| Net income/expenditure for the year (as per Statement of Financial Activities) | <b>74,872</b>   | (56,718)  |
| <b>Adjustments for:</b>                                                        |                 |           |
| Gains/(losses) on investments                                                  | <b>(11,242)</b> | 63,757    |
| Dividends, interests and rents from investments (note 4)                       | <b>(27,717)</b> | (22,302)  |
| Decrease in debtors                                                            | <b>2,285</b>    | 56,175    |
| Decrease in creditors                                                          | <b>(738)</b>    | (2,260)   |
| <b>Net cash provided by operating activities</b>                               | <b>37,460</b>   | 38,652    |

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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. Analysis of cash and cash equivalents**

|                                        | 2023<br>£      | 2022<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 185,439        | 293,365        |
| <b>Total cash and cash equivalents</b> | <b>185,439</b> | <b>293,365</b> |

**17. Analysis of changes in net debt**

|                          | At 1<br>January<br>2023<br>£ | Cash flows<br>£  | At 31<br>December<br>2023<br>£ |
|--------------------------|------------------------------|------------------|--------------------------------|
| Cash at bank and in hand | 293,365                      | (107,926)        | 185,439                        |
|                          | <b>293,365</b>               | <b>(107,926)</b> | <b>185,439</b>                 |

**18. Related party transactions**

There were no related party transactions, other than trustee expenses as detailed in note 9.